

422

51321

Columbia University
in the City of New York

LIBRARY



The Montgomery Library
of
Accountancy

Given by

Major W. Butler

51
BOOK-KEEPING,

IN THE

The Property of J. A. C. Wright
TRUE ITALIAN FORM

Presented by E. S. C. Wright
DEBTOR AND CREDITOR, BY WAY OF DOUBLE ENTRY:

PRACTICAL BOOK-KEEPING,

Oct 1861
EXEMPLIFIED

FROM THE PRECEPTS OF THE LATE INGENUOUS

D. DOWLING,

Author of Mercantile Arithmetic.

WITH THE ADDITION

OF

COMPUTATIONS IN EXCHANGE,

AND

TABLES,

**SHEWING THE PROPORTION THAT THE WEIGHTS AND MEASURES OF THE
PRINCIPAL CITIES IN EUROPE BEAR TO EACH OTHER.**

BY WILLIAM JACKSON,

ACCOUNTANT.

NEW-YORK:

**PUBLISHED BY EVERT DUYCKINCK,
NO. 102 PEARL-STREET.**

George Long, printer.

1811.

Price two dollars.

Fig 7

Wagon W. Butler

1-26-25

PREFACE.

IN conducting of business (as the compiler of the Treatise, called **PRACTICAL BOOK-KEEPING**, observes) **Order and Method** contribute very much to lighten the care, facilitate the dispatch, and ensure the success thereof: and the advantages of regularity are not more sensibly experienced by the extensive Trader, in any part of his transactions, than in the orderly stating and keeping his books of Accounts. This being a point of the utmost importance, the neglect thereof is often attended with the most disastrous consequences; as it is manifest, his affairs must be in disorder, whose books of Accounts are so; which, if they had been rightly kept and judiciously posted, the situation of his affairs could be readily known from the regularity of his entries; and, among the **Hollanders**, it is taken for a maxim, “that he who fails in business, or becomes “a bankrupt, must have been ignorant of this important “branch of knowledge;” an evident instance of the great estimation they have for the **ART of Book-keeping**, and of the indispensable necessity that an accomplished Merchant lies under to be perfectly acquainted with it.

The method, which for a series of time past, has been universally adopted by Merchants of distinction for keeping their accounts, is that called the **ITALIAN** method, by a double entry of Debtor and Creditor: which, by way of eminence, is now always distinguished by the appellation of **BOOK-KEEPING**, as being of all others the most perfect, the most elegant,

and the most satisfactory, either for the Merchant's own information in the general state of his affairs, or in any particular branch thereof; or otherwise for the inspection of others who may have had connections with him in trade.

Therefore the general plan and manner of expression, in making entries to be laid before Pupils as a proper pattern for their instruction, ought to be such as may furnish their understandings with the clearest ideas of the principles on which they are to proceed, and imperceptibly familiarize them to that method, and to that style, proper to be used in real business : and, from a copious variety of precedents, teach young Proficients how to dispose occurrences of any kind, in the neatest and most correct mercantile manner.

For though “not only every Province and Country, but every profession, hath its peculiar dialect and manner of expression : “that which graces the Merchant is distinguished by conciseness with perspicuity, and simplicity with elegance, rejecting all useless superfluities ; yet adopts that which is easy, “intelligible, natural, and useful.”

The generality of speculative writers on this subject, not closely adhering to these principles, have deviated too much from natural simplicity, and, by aiming too strictly at art, have introduced sundry needless accounts, particularly in company, tending rather to perplex than elucidate their Journal and Leger Entries.

Previous to these Treatises, called the complete system of Italian Book-keeping, or the complete system of Practical Book-keeping, from Dowling's precepts, the first pieces worthy of the name that appeared in print here, were Webster's Essay on Book-keeping, and Mair's Book-keeping methodised. And indeed Webster's theory and instructions were well received, but his examples were neither sufficiently comprehensive, nor his foreign and company accounts so well adapted to the course of trade as the importance of the subject required. Mair, indeed, reduced his rules into a regular, easy system, and merited great applause, though, at the same time, his examples, neither in foreign nor company accounts, were handled in so mercantile and perspicuous a manner, in his Journal and Leger, as might be expected from so eminent an author on other subjects; and his set of books were deemed to be very short or deficient.

These defects gave the ingenious author of Mercantile Arithmetic a fair opportunity of displaying his abilities, in teaching the excellent art in the city of Dublin; and undoubtedly had he lived to revise and publish his own curious system of instructions, upon the art of Book-keeping, he would have imparted his knowledge to the world with the greatest advantage and elegance; but it seems that after his decease nothing could be found on the subject but imperfect copies taken by school-boys from his first manuscripts; some of which falling into the hands of *J. H.* a young man of considerable experience in the Counting-house, who, thinking it a pity that such excellent pre-

cepts should be lost, collected as much of the scattered remains as he possibly could, and set himself to work, in order to rescue from obscurity, and introduce to public view, that curious piece, entitled, *A complete system of practical Book-keeping, extracted from, and comprehended in, that highly applauded method, commonly called Dowling's* ; which edition having met with a generous encouragement by subscription, and the remainder now sold off, I have revised the work at the request of certain Book-sellers, who propose to republish it.

But finding it abound with puerile expressions, far beneath the pen of the said original author, I have presumed to make such alterations as appeared necessary, to render the expression of the entries conformable to the language of the most eminent accountants now in the practice of business; and in many places have made such amendments and changes, as may render it worthy of a new title, with as much propriety as there was first in changing *Italian Book-keeping for Practical Book-keeping* (or, *vice versa* ;) both being in a manner one and the same, only with the alteration of names, and a considerable addition on exchanges, and some useful tables collected by the Editor, and transferred from the practical Book-keeping to this treatise, which now appears under the title of **BOOK-KEEPING in the TRUE ITALIAN FORM of Debtor and Creditor, by way of Double Entry, exemplified from the precepts of the late ingenious author of Mercantile Arithmetic, revised, corrected, and improved, by**

WILLIAM JACKSON.

CONTENTS.

INTRODUCTION.

BOOK-KEEPING defined	-	-	-	-	Page 1
----------------------	---	---	---	---	-----------

PART I. OF INSTRUCTIONS.

Of the Books and their uses	-	-	-	-	ibid.
Waste-Book	-	-	-	-	2
Journal	-	-	-	-	ibid.
How an article is to be worded, or expressed in the Journal					3
Leger	-	-	-	-	4
General directions to keep a Leger regularly					5
Auxiliary Books	-	-	-	-	ibid.

PART II.

The method of recording the transactions by their proper Drs. and Crs.	7
Real Accounts	ibid.
Personal Accounts	8
Imaginary Accounts	ibid.
General Rules for Debtor and Creditor	9
Observations on the General Rules and Maxims	10

PART III.

Of the Balance of the Leger	-	-	-	-	12
How to point the Books	-	-	-	-	ibid.
Trial Balance	-	-	-	-	13
Of the Correction of Errors	-	-	-	-	14
Regular Balance	-	-	-	-	ibid.
Cash	-	-	-	-	15
Wares	-	-	-	-	ibid.
Voyages	-	-	-	-	ibid.
An Employer's account of Wares	-	-	-	-	16
Wares in Company under our direction	-	-	-	-	ibid.
When the account is kept in the Sales-Book	-	-	-	-	ibid.
Adventure in Company, or Wares in Company under another person's Direction	-	-	-	-	17
Bills and Notes	-	-	-	-	ibid.
Notes Payable	-	-	-	-	ibid.
Bottomry	-	-	-	-	ibid.
Bonds for money at Interest	-	-	-	-	ibid.
Ship	-	-	-	-	ibid.
Houses and Lands	-	-	-	-	ibid.
Moveables	-	-	-	-	18
A common personal Account	-	-	-	-	ibid.

	Page
An Account Current of another person's affairs, titled such a Person his Account - - - - -	18
Form of an Account Current - - - - -	19
Method of finding the Agio, Commission, and Brokerage -	20
An Acct. Current with a Factor, titled such a person my acct.	21
An Acct. Current with a Factor, for a Company under your direction	22
An Acct. of Exchange in Company - - - - -	ibid.
General Account of owing Persons - - - - -	ibid.
General Account of Persons to whom I owe - - - - -	ibid.

THE FIRST SET OF BOOKS, ON DOMESTIC AND FOREIGN TRADE, PROPER.

Waste-Book 1, or A.
Journal 1, or A.
Leger 1, or A.

THE SECOND SET OF BOOKS, ON FACTORAGE OR COMMISSION.

Waste-Book 2, or B.
Journal 2, or B.
Leger 2, or B.

THE THIRD SET OF BOOKS, ON PARTNERSHIP OR COMPANY.

Waste-Book 3, or C.
Journal 3, or C.
Leger 3, or C.

FORMS OF THE CHIEF AUXILIARY BOOKS.

	Page
Bill Book - - - - -	222
Sales Book - - - - -	224
Invoice Book - - - - -	226

* * * For Account Current Book, see Instructions, Page 16.

EXAMPLES of the usual <i>Transactions</i> in merchants' accounts	229
Questions of the First Set of Books - - - - -	230
Proper accounts domestic - - - - -	ibid.
Proper foreign trade - - - - -	233
Answers to the First Set - - - - -	236
Proper accounts domestic - - - - -	ibid.
Proper foreign trade - - - - -	238
Questions of the Second Set (Factorage) - - - - -	240
Answers to the Second Set - - - - -	ibid.
Questions to the Third Set (Company) - - - - -	245
Answers to the Third Set - - - - -	249

ITALIAN BOOK-KEEPING,

ACCORDING TO THE
MODERN METHOD.

INTRODUCTION.

BOOK-KEEPING is the Art of keeping Books of Accounts.

ITALIAN Book-keeping is the method of keeping accounts by way of *Dr.* and *Cr.* or *Double-Entry*, and is so called because it was first used by the *ITALIANS*.

It is an art that teaches to record the several transactions of our affairs, in so exact and regular a manner, that, at any time, we may know the true state of each particular branch of our dealings, or of the whole, with ease and dispatch.

It is a science whose principles are so simple and solid ; its conclusions so natural, certain and evident, and the symetry of its several parts so complete and harmonious ; that, the very *Speculation* is no less *pleasing*, than the *practice* is *profitable*.

PART I.

THE whole art consists of the knowledge of,

1. The Books made use of, and their several uses.
2. The method of recording the transactions.
3. The method of balancing the Books.

OF THE BOOKS AND THEIR USES.

THE Principal Books are,

1. The Waste-Book.
2. The Journal.
3. The Leger.

The Auxiliary books are,

- | | |
|---------------------------------|-------------------------------------|
| 1. The Cash-Book. | 8. The Copy-Book of Letters. |
| 2. The Bill-Book. | 9. The Book of Postage of Letters. |
| 3. The Invoice-Book. | 10. The Book of Ship Accounts. |
| 4. The Sale-Book. | 11. The Receipt-Book. |
| 5. The Book of Accounts Current | 12. The Pocket-Book of Memorandums. |
| 6. The Book of Commissions. | |
| 7. The Book of Charges. | |

Some merchants use more, some fewer of these *Auxiliary Books*, each according to his different way of dealing or thinking.

THE WASTE-BOOK,

IS so called, because of its being made of ordinary or waste paper. It is called by some the *Blotter*, as being liable to many blots and alterations; and the *Memorial*, as being intended to ease the memory, by recording therein without delay, the occurrences of trade, until the Book-keeper be at leisure to transfer them into a fair Journal. It is sometimes called the *Day-Book*, because the several transactions that occur from day to day are therein recorded, according as they happen, and in the order of their several dates. It begins with an inventory of what the merchant has in money, wares, debts, &c. and what he owes to others. The several particulars are mentioned in so many lines, and afterwards whatever transactions happen in his dealings are set down in the very same order as they happen; marking the several circumstances, which are generally as follows, viz.

1. The Date.
2. The Transaction.
3. The Person.
4. The Payment.
5. The Quantity and Quality.
6. The Price. See. *Jan. 2*, &c.

It is ruled with three columns to the right, for *l. s. d.* and one to the left for a margin, to which it will be convenient to add another broad enough to contain three or four letters to regulate the beginnings of some lines; but this line must be drawn with a black-lead pencil.

THE JOURNAL,

IS so called, because, as well as the *Waste-Book*, it is a kind of *Day-Book*, in which the daily occurrences of trade are mentioned in the very order of their several dates. Its use is to prepare the articles of the *Waste-Book* for the *Leger*, and so render the *Leger* posts more easy, and of consequence less liable to error: This preparation consists, in shewing on every article the proper *Drs.* and *Crs.* and to whose Accounts or Folios in the *Leger* those articles are to be carried.

It is ruled by some like the *Waste-Book*: By others there is added another column to the left for the *Leger folio* of the several *Drs.* and *Crs.*

General Directions to keep a Journal regularly.

1. WRITE the *Drs.* and *Crs.* in a larger and thicker letter than the rest.

2. Let all be written neatly, and by one hand if possible, at a convenient distance from the lines that separate the articles; and draw those lines by a rule.

3. Let the first word of every paragraph of an article be close to the left hand line, and the first word that begins any other line, of the same paragraph farther towards the right hand, at the distance of three or four letters, which distance may be regulated by a black-lead line, as in the *Waste-Book*. Or if you please, you may set the first word of the paragraph to the black-lead line, and begin every other line of the paragraph at the ink-line.

4. Do not begin any article at the bottom of a page, which cannot be entirely contained in that page: nevertheless, leave as little blank-paper as possible, lest any other article should be foisted in; but if you cannot avoid leaving room, without dividing an article, draw a line across the blank diagonally.

5. If a mistake be committed, do not either blot it out, or erase it; but if you take notice of it immediately, write after the mistake what ought to have been written, with these words, (*I say,*) between it and the correction. If it be not soon enough taken notice of, either note it in the margin, or (*there*) refer to where it may be found.

How an article is to be worded or expressed in the Journal.

As far as the case will bear, express the several circumstances in the following order, viz.

1. The Date.
2. The Dr.
3. The Cr.
4. The Sum.
5. The Quantity and Quality.
6. The Transaction, Person and Payment.
7. The Price.

The four first parts are to be observed in all cases; the three last may be omitted in some, viz. when sufficiently understood in the rest; and even when they are not omitted, the order may be changed as in the following cases.

In Articles of Buying and Selling.

It is better to make the 5th and 6th change places, viz. put 5th the transaction, person and payment, and 6th in a new line or lines put the quantity or quality.

In Drafts and Remittances.

In the 5th place after the sum and species mentioned in the Bill which is the quantity and quality, set the rate of *Exchange*, if it be mentioned in the bill. In the 6th place, for the transaction, person, and payment, mention (in the drafts) the person on whom drawn, on what day, when payable, and to whom, and value of whom; (in the remittances) the person who draws, and what day, when payable, and

on whom. In the seventh place set the rate of *exchange*, if it be not mentioned in the bill; for if it be, it must (as before) be in the 5th place.

In articles of foreign affairs for your own account.

At the latter end mention the foreign money, to which the article amounts.

1. *When there are sundry Drs. and one Cr. or one Dr. and sundry Crs.*

Immediately after the sum, mention what regards the single account, and afterwards when you come to specify the particular accounts, understood under the general term (*sundries*) mention after each, such other circumstances as properly belong thereto.

2 *When there are sundry Drs and sundry Crs.*

These kind of posts are to be avoided, if it can conveniently be done, by making two parts of one; but when they cannot well be avoided, then immediately after the sum mention the transaction, or such circumstances as do not regard one account more than another, and reserve to each particular *Dr.* and *Cr.* such other circumstances as have respect thereto.

THE LEGER,

IS the chief or grand Book of Accounts, to which all the rest are subservient. Into this all the several articles which belong to the same person or account, and are dispersed in different parts of the *Waste-Book*, and sometimes in the other *Auxiliary Books*, are gathered, and reduced each to its particular and distinct head, or proper folio. or place. So that the merchant at one view may see how stands the account of each person he deals with, and each sort of goods he deals in, or any part or branch of his trade, the state of which he desires to know.

The two pages of the Book which present themselves as it lies open, are marked with the same folio No. and belong to the same person or account, which is there made *Dr.* on the left-hand, and *Cr.* on the right.

It is ruled with a double column to the left-hand of the page for the months and days; or, according to some, for the day and journal page of the respective articles. But this record of the journal page is unnecessary, because the date will as readily direct to the place of the Journal, where that article is, as the No. of the page.

It has to the right-hand, the usual columns for *l. s. d.* and besides, there is another to the left of those to mark the folio of the same *Leger* wherein the corresponding *Dr.* and *Cr.* mentioned in the beginning of that line is found. And to the left of this again, on some accounts there are columns for the quantities, weights and measures; And on general accounts of goods, if there be more than two or three sorts: On the account of such correspondents in foreign parts, as deal for you, or for a company under your directions, or for themselves and you together, these columns are omitted. In an account of *Exchange*, in company, there are columns for the foreign coin, and for the rate of exchange for each article.

To this book belongs an alphabet for the more readily finding out any account therein.

General Directions to keep a Leger regularly.

1. CHOOSE a place remote from noise, and from the eyes of strangers
2. Write all the titles in a large text hand.
3. Write fair, without great heads or tails to your letters, and leisurely, to prevent mistake. And draw all your lines by a rule.
4. Express no more of an article than what regards that account on which you write, and what may be contained in one line, unless the nature of the account requires a distinction of the particulars in several lines and sums, as it happens in recording several bills and notes, and other paper effects at one time; as also in general accounts.
5. Let your figures be so placed, that the units may exactly correspond to the units, and the tens to the tens.
6. Give to each account a convenient space, *e. g.* a whole folio to *profit and loss*; another to the account of *bills and notes*; the like to the account of *cash and charges*, unless you bring the respective articles in totals from the *cash-book* and *book of charges*. To the other accounts you will give so much as you judge they may require, whether it be a whole folio, or half, or one third, &c.
7. Open the accounts in the *Leger*, one after another in the same order they occur, leaving no folio blank, nor turning back to vacant spaces.
8. Never erase or cross an article, though a mistake should be committed, not only to preserve the fairness of the books, but chiefly that every step and circumstance of the affair may distinctly appear when, on disputes arising, (as it may happen) recourse is had to the books by yourself, your executors, or others, but mend the error by a new post; as shall be shewn in the third part of these instructions.
9. When the space assigned any account is filled, open the account in a new place, and to the *Dr.* side of this new account carry the total of the *Dr.* side of the old, mentioning before each total of the old, transferred to the folio (—), and in the new account transferred from folio (—). A formal balance might be used, but this method is more simple and easy.
10. When you settle accounts with a correspondent, close the accounts in your *Leger* accordingly. (See part third under the title of *employers account of wares*.)

OF THE AUXILIARY BOOKS.

1. THE *Cash-Book* is that wherein the daily receipts and disbursements are noted, with the dates, persons' names, considerations, and sometimes the species, the receipts on the left-hand or *Dr.* side, and the payments on the right-hand or *Cr.* side, either in *Waste-Book* or *Leger* style. From this book these particulars are carried into totals once a month, either to the *Waste-Book*, whence they pass into the *Leger*, or which is better into the *Leger* immediately, without carrying them into the *Waste-Book* or *Journal*. Sometimes the species received and paid are recorded in a book called the *Specie-book*.

2. THE *Bill-book* or *Monthly-book*, is that wherein the several bills

for which payment is to be received or made, are noted, each on the month and day it is to be paid : by this the Merchant knows with ease and speed when and where to send for the payment of his bills, and is warned to be ready for the punctual payment of the bills he has accepted. In this book it is likewise convenient to mention the respective days of payment of other debts, active or passive, as well as bills.

3. THE *Invoice-book* contains principally an account of the particulars and circumstances of goods shipped off, whether for your own account, another person's account, or for yourself and others in company. Its form and style are plain. Every cargo has its place in order as it happens, and is thus expressed, after mentioning the date ———

INVOICE of goods shipped on board such a ship, (such a man) Master, consigned to (such a one) of (such a place), to sell for my account, or by order, and for account of (such a one) of (such a place) ; or, for account of such persons and me, each $\frac{1}{2}$, $\frac{1}{3}$, $\frac{1}{4}$, or whatever is the share of each ; then mention the quantities, qualities, marks, numbers, cost, charges, and, if they be for another's account, the commission. Its use is to give a ready and satisfactory account of particulars, and to record every thing till the whole is complete, and may be carried in one article to the *Waste-book*.

4. THE *Sale-book* is designed to shew whatever regards goods received to sell for your own account, or for another person's account, or for another and yourself in company. It is folioed like the *Leger* ; ruled like the *Journal* ; worded by some like the *Waste-Book*, by others like the *Leger*. It contains on the left-hand page the names of the persons who sent them ; of the ship and master, the species quantities, marks and numbers of the goods, and afterwards the charges laid out, both at and after the receipt, and when they belong to another, the commission. When the cargo is sold, the neat proceeds on the right-hand page, shew how they are disposed of.

5. THE *Book of accounts current* contains the copies of the accounts you have drawn out, and sent to your employer or employers.

6. THE *Book of commissions* contains the particular orders you have received from your correspondents.

THE *Book of charges* contains,

First, General expenses which cannot be charged to any other particular account of the *Leger*, such as ware-house rent, and other house rent, servants' wages, postage of letters for your own account, expenses for house-keeping, apparel, &c. which are to be carried monthly in sums or totals into the *Cash-book* or *Waste-book* and *Leger*.

Second, Expenses which may be charged into particular accounts : such as custom, freight, portorage, brokerage, all which are mentioned in a place or a space peculiar to those accounts, for which they are laid out, and when the whole is completed, are carried in one sum into the *Cash-book* or *Waste-book*.

8. THE *Copy-book of Letters* contains a copy of every letter of business the Merchant writes to his correspondents.

9. THE *Book of Postage of Letters* contains, in a space peculiar to each employer, the date and cost of each particular letter received on his account.

10. *THE Book of Ship accounts*, contains the several charges on the account of each ship the Merchant has; which are to be carried in totals to such ship's account in the *Leger*, when their charges are finished, or when the *Leger* account is to be closed.

11. *THE Receipt-book* contains the receipts or acquittances, which every person that receives money from the Merchant gives and signs.

12. *THE Pocket-book* contains memorandums of what the Merchant transacts, when he is not near his books, or whatever else he is desirous not to forget.

PART II.

The method of recording the transactions by their proper Drs. and Crs.

WE have given in the first part of these instructions a short description of a Merchant's books, and their uses, and at the same time in a great measure explained the method of recording the transactions proper to each: but referred to this place the more full and particular explanation of the name, use, and application of *Dr.* and *Cr.*

There are three things of which a merchant is to keep accounts, viz.

1. His effects.
2. His debts active and passive.
3. His gains and losses.

And hence it is we distinguish three classes or kinds of accounts, viz. real, personal and imaginary accounts.

Real accounts are the accounts of effects or things which may be a person's property, and are as follows, viz.

1.	Ready money and bank notes.	Of which accounts are kept under the titles of	Cash
2.	In my own hands for my own account.		Wares general and particular
Wares.	Consigned to another for my account		Voyage to such a place
	In my hands for another's account		Such a man <i>h. a.</i> of wares
	Under my direction for me and others		Wares in Co. with, &c.
3.	Bills and promissory notes payable to me		Bills and notes, or bills receivable
Bonds.	My own promissory notes.		Notes payable
	Contracts for money lent on bottomry		Bottomry
	Bonds for money at Interest		Bonds
4.	Ships		Ship such a one [place
Singular effects.	Houses and Lands		House or Land in such a
	Moveables or House Furniture		Moveables
	Stock or Share in certain Companies		Adventure or stock in such a Co.

Personal Accounts are the accounts of the persons we deal with, and are of several sorts.

1. A common personal account	Of which accounts are kept under the titles of	Such a person (naming him)
2. An account current of another's affairs done by me		Such a person, his account
3. An account current of my affairs done by another.		Such a person, my account
4. An account of the share which a partner has in Co. under my directions		Such a person, his account in Co.
5. An account of the mutual drafts and remittances between me and a correspondent with whom I divide the gain or loss by exchange		Such a person, our account of exchange in Co.
6. A general account of several Drs. who need not particular accounts		General account of owing persons
7. A general account of several Crs. who need not particular accounts		General account of persons to whom I owe

Imaginary accounts are fictitious titles invented to represent the Merchant himself, and to supply the want of real or personal titles, and record such gains and losses as cannot be ascribed to any real or personal accounts.

1. The Merchant is represented	By the title of	Stock
2. The general account of his gains and losses		Profit and losses
3. The particular expense of his commerce, house, and pocket, &c.		Charges
4. The particular gain he has as Factor for another		Commission
5. The gain or loss he has by insuring for others		Insurance
6. The gain or loss he has by Interest may be recorded		Interest

THERE are some imaginary or mediate accounts made mention of by some, such as exchange account, &c. to represent the gains and losses that may happen in those ways; but they are altogether unnecessary, since they can be abundantly supplied by easier and shorter methods. The same may be said of accounts of conditional obligations; accounts of conditional promises; reckonings; accounts of deliv-

ery ; *Wager's* account, *Hazard's* account, &c. which are not used at present, and are much better by a bare memorandum : for 'tis better to insert those uncertain contracts in a Pocket-Book until the event is known, and then the common rules and titles are sufficient.

HAVING given a list and explication of the several accounts or titles a Merchant may have occasion for in his *Leger*, it remains to show the use and application of Dr. and Cr. in those accounts.

As in order to know how our affairs stand, in relation to any particular account, it is necessary to distinguish what that account draws from us, and what it brings in to us ; so each account of the *Leger*, as has been already hinted in the first part of these instructions, has two parts, viz. the *Debit* and *Credit* ; the *Debit*, on the left-hand page, to shew the several costs and charges we have been at, on said account or the claims we make thereto ; the *Credit* on the right-hand page, to shew the several returns made to us by that account, or the allowances we are to make thereto. But on what accounts we are to make those charges and discharges, *i. e.* when and what accounts we are to make Drs. and Crs. is what I am about to shew, which will plainly appear from the following general rules.

General Rules for Debtor and Creditor.

A Real account which is to have or has a title in my *Leger*,

Is Dr.	{ When it becomes my property, or
	{ When any charge attends it.
Is Cr.	{ When it ceases to be my property, or
	{ When it brings me in any thing.

A Person or Personal account which has or is to have a title in my *Leger*,

Is Dr.	{ When he becomes accountable to me, or
	{ When I cease to be accountable to him.
Is Cr.	{ When i become accountable to him, or
	{ When he ceases to be accountable to me.

An Imaginary account of gain or loss,

Is Dr.	{ When I lose, and have no real nor
	{ personal account to charge or debit.
Is Cr.	{ When I gain, and have no real nor
	{ personal account to discharge or credit

The same rules otherwise expressed.

A Real account to which I give a title in my *Leger*,

When it becomes mine,	{ It is { For its cost or value,
When it costs me any thing.	
When it ceases to be mine,	{ It is { For its price,
When it brings me any thing.	

A Person or Personal account,		
When he gets into my Debt,	} Is Dr.	For what he then contracts.
When I get out of his Debt,		For what I pay, or cease to owe him.
When I get into his Debt,	} Is Cr.	For what I then contract.
When he gets out of my Debt,		For what he pays, or ceases to owe me.

An Imaginary account of gain or loss,		
When I lose, and have no real nor personal account to charge,	} Is Dr. for the loss.	
When I gain, and have no real nor personal account to discharge.		Is Cr. for the gain.

ALTHO' in every kind of transaction, the proper Drs. and Crs. may be had from the aforesaid general rules; nevertheless, to lessen the difficulty in some particular cases, I shall give two other rules which are more general still, as being equally applicable to real, personal, and imaginary accounts.

First Universal Maxim.

To take off a debt, you must credit the account so much.

Second Universal Maxim.

To carry a Debt from one account or title to another, make the former Debtor, and the latter Creditor.

Note 1. in every transaction that is to be posted, you are at least to have one Dr. and Cr. which you are first to seek among the real accounts, and for that reason is put in the first place. If a real Dr. or Cr. is wanting, you will try among the personal accounts. If it is not to be found among the real or personal accounts, then you must have recourse to the imaginary titles.

2. When you have found the Dr. and Cr. (suppose A Dr. and B Cr.) the manner of expressing it in the *Journal* and *Leger* is A Dr. to B. By which expression (in some cases) it is not meant that A owes any thing to B; but that A is your Dr. and B your Cr. in the present circumstances.

Observations on the General Rules and Maxims.

As the first universal maxim is fundamental to the *Italian* scheme of book-keeping, and even to some of the general rules, it is proper to begin therewith. To justify this maxim, it is enough to remark,

1. That as debit and credit are of a contrary nature, so to add to the one, is equivalent to take from the other.

2. That this contrivance prevents the crossing out of accounts and other inconveniences, which otherwise must happen on payment of debts, discovery of mistakes, or other alterations to be made in the accounts.

The Second Universal Maxim,

Is a natural consequence of the former, and needs no further comment. As to the general rules, since the denomination of Dr. and Cr. is more natural to persons, than to real and imaginary accounts, we shall begin with

Personal Accounts.

THE first rule for a personal account, is too manifest to need any explanation ; since every one will conceive that a person is to be made Dr. when he becomes accountable, *i. e.* indebted to me, and Cr. when I become accountable, or indebted to him.

The second rule for personal accounts is easily understood, from the first universal maxim ; for when a person ceases to be accountable to me, I must take off the debit, which, according to that maxim, is to be done by giving credit for so much ; and when I cease to be accountable to a person, I must take off the credit he had in my books, which is done by putting on a debit.

If it should seem strange to call a person Dr. when he owes me nothing, or Cr. when I owe him nothing ; consider, this is only a manner of expression or style, peculiar to this art ; not to be understood according to the vulgar notion of the word, but in the sense intended by the article, which is to counter-balance, or take off, so much from the other side of the account.

Real Accounts.

THAT a real account which costs me something, or is attended with a charge of any kind, should be made Dr. cannot be made strange. It may be considered as a person on whose account I am at that charge, and from whom alone I am to expect payment or return. And on the other hand, it is but reasonable to give it credit, when it brings me in any thing ; because it then pays me, or discharges its debt so far.

But why should a real account be Dr. merely because it becomes my property, which oftentimes may be by gift or legacy, or by other ways which may cost me nothing ; in which case one may think it owes me nothing ?

The reason is, I have a just right or claim to its value or worth, as much as if I had purchased it ; since he that purchased it, in giving it to me, made over his right, just as if a person, by way of gift or legacy, should assign over to me a debt that was due to him ; the owing person is as justly accountable to me as he was before to his former Cr. From the like method of reasoning, it will be easy to conceive on the other hand, that a real account is to be made Cr. when it ceases to be my property, in any manner, because I then lose the right I had, and must take off the debt this real account was charged with.

Imaginary Accounts of Gain or Loss.

THE chief of the imaginary accounts is that of stock, which represents the person himself, to whom the books belong. It is made Dr. or Cr. on three several occasions, viz.

1. When I post my inventory in a new set of books, each of the real accounts I have, and each person that is indebted to me, is made Dr. to stock for what they owe me respectively, and consequently stock is Cr. by them for the whole of my effects and debts active ; and at the same time stock is made Dr. to sundries for the several sums I owe them respectively.

2. When afterwards during the course of business, any new considerable alteration happens in my fortune, as if any great loss should happen, or any great gain by gift, legacy, or the like, stock is made Dr. for the loss, and Cr. for the gain. It is true both one and the other may be carried to profit and loss, but I will choose to carry it to stock.

3. At the balance of the *Leger*, the closing of the accounts of balance and profit and loss, are carried to the account of stock. But more of this hereafter, see part 3.

The imaginary accounts of gain or loss, are branches of the stock account, of which they shew the several augmentations or diminutions. When I lose, and cannot regularly charge that loss on any of my real accounts, or correspondents, I make such an imaginary account as best expresses the nature of that loss, Dr. ; because the loss falling immediately on myself, and being not to be ascribed to any person, or thing, must be charged to the accounts which represents myself, as all those accounts do, inasmuch as they are branches of the stock account. Likewise when I gain, and have no reason to give credit for the gain to any real or personal accounts, I make such an imaginary account as best represents the nature of that gain, Cr. ; because the gain belonging to myself immediately, the Cr. must be given to some account that represents my person.

PART III.

Of the Balance of the Leger.

BEFORE you attempt the balance of the *Leger*, you ought first to be satisfied that there is no error therein that may hinder it, or give you a false state of the accounts. Though care and instruction may prevent a multitude of errors, yet as some mistakes may escape the most wary and expert, it is necessary to find out where those errors lie, and also to correct them when found out.

As to the discovery of errors, there are two methods to be observed, viz.

The first is to prick or point the books.

The second is to make a trial balance.

How to Point the Books.

EVERY week, or at farthest every fortnight, compare what is posted of the *Journal* with the *Waste-book*, to see that the several articles be exactly posted, and the sums rightly added. If you find a mistake, correct it immediately, before you proceed to another article.

The corrections should be made on the article itself, if it can be well done : otherwise there refer it to the first vacant place, where a new article is to be formed, expressing the mistake, and the true state of the affair.

If you find no mistake in the article, or have corrected what you found amiss, set a point or dash to the left-hand of the article in the *Waste-book*, to put you in mind (when you return to this work again) that this article is examined, and rightly journalized. Thus continue to do through all the *Waste-book* and *Journal*.

The like care must be taken, or rather more, to compare the *Journal* and *Leger*, and every other book subservient to the *Leger*, it being more liable to mistakes.

Consider punctually the following particulars :

1. Whether an article has not been entirely omitted ?
2. Whether an article has not been twice posted ?
3. Whether a wrong account has not been debited or credited ?
4. Whether there was not an omission of a debit or credit ?
5. Whether the debit has not been carried to the credit side, and the credit to the debit ?
6. Whether an article has not been carried to two debit, or two credit sides ?
7. Whether there has not been a mistake committed in the sum ?

A mistake in either of these seven cases, may have considerable consequences to your disadvantage, both in fortune and reputation. And a mistake of either the two last may hinder the balance.

If a mistake be found it must be corrected without delay, in the manner you shall see hereafter.

If the article is found to be rightly entered, set a large point in the *Leger*, to the left-hand of the sum, and another in the *Journal*, to the left-hand of the folio number of the Dr. and Cr. in order to shew that this is examined and found right. And thus proceed through all the articles of the *Journal* and *Leger*.

Having thus gone through the whole, you must turn over the books again to see whether there be any article without a dash or point. If there be, you must examine whether it be an article overlooked (as before) or wrong posted, or twice entered, and correct the mistake.

Of the Trial Balance.

Notwithstanding your care in pricking the books, some errors may escape your notice which may even affect the balance of your books, and give you no small trouble and confusion, unless you make a fresh balance before you go about the regular balance : it is performed thus :

On a separate paper add up the Dr. side of every account, as also the Cr. side in so many distinct sums. Again, add up all those sums, and if those two last totals agree, *i. e.* all the debts are equal to all the credits ; there is no error in the *Leger* to hinder the balance : If they be not equal, the books cannot be brought to a balance till the error is amended. But instead of a general trial balance, I think it better to make a trial balance of every month by itself, because if there be an

error, you may know the month in which the error was committed, and by examining the posts or articles of that month, the error will be readily detected.

Of the Correction of Errors.

THE errors committed in a *Leger*, may be corrected without scraping or blotting, by the following rules :

1. If any thing is omitted, it is easy to supply it by a proper post.
2. If the post was made upon a wrong title, or account, post it where it should be, and set the said sum on the contrary side of the wrong account : saying, To or By error, on the article of such a date on the other side.
3. If the sums set down be too little, debit or credit the account on the same side ; saying, To or By the same Dr. or Cr. for the deficiency.
4. If the sum set down be too great, set the excess on the contrary side ; saying, To or By error, on such an article of the other side.

Of the Regular Balance.

By the balance of your *Leger* you will learn,

1. What stock you have to begin another set of books.
2. What you have gained or lost since you began your present set.

Your stock you know, from the balance sheet, which is an account formed with Dr. and Cr. into which the state of the remaining debts and effects is brought. Your gains and losses you will find in the account of profit and loss into which they are gathered. The several articles brought into those two accounts, are found by balancing or closing all the accounts of the *Leger*.

Some accounts balance of themselves, viz. when the debits and credits are equal. Some accounts are closed with balance only ; some with profit and loss only. Some accounts, wherein other persons are concerned, are closed by particular accounts and methods. Balance, and profit and loss, are closed themselves with stock ; and stock balances of itself, if the books be right.

To close an Account with Balance only.

ON a separate paper, add up the Dr. side, as also the Cr. subtract the less total from the greater, and set the remainder or difference on the less side. If the Dr. side be the less, debit the account to balance. If the Cr. side be the less, credit the account by balance, and carry the difference to the Dr. side of balance.

To close an Account with Profit and Loss only.

THIS is done in the same manner as when the account is closed with balance ; except, instead of the title, balance, you use the title, profit and loss, and to this you must carry the difference.

To close an Account with balance, and profit and loss.

1. CLOSE the account with balance, for what remains thereof on hand, viz. for what debts or effects remain ; which are to make a part of your

next inventory under the same denomination : and this remainder you must value according to the rates mentioned on the other side

2. Close the account for the remaining difference with profit and loss.

Now, to shew you when you are to balance with one or other of those titles, or with both, or with other particular accounts ; and, at the same time, to give you a more full and clear idea of the balance of accounts, I shall give you a particular view of the method of balancing the several accounts of the *Leger*. As to the order to be followed in the balance, leave to the last the titles of stock, profit and loss, and any other account which may receive any alteration by the balance of the rest ; as sometimes happens in the accounts of cash, commission, charges, interest, &c. and close the rest in order as they happen in your *Leger*.

But in the explication I am about to give, I shall follow the order in which they lie in the second part of these instructions.

CASH.

THE debit shews the sums received ; the credit shews the sums paid. Credit the account by balance for the excess of the debit above the credit, which is what remains on hand.

Note, If the ready money found on hand, does not agree with the said remainder, some mistake has been committed ; which if considerable, must be sought, and corrected if found. If it be considerable or cannot be found, debit the account to profit and loss for what you have, more than the balance of the account shews, or credit the account by profit and loss for what is wanting of the said balance, and then close the account by balance for what you find in cash.

WARES.

THE debit shews the cost and charges, the credit shews the produce.

1. If none be sold, credit the account by balance.

2. If all be sold, debit the account to profit and loss for the gain, or credit it by profit and loss for the loss.

3. If part be sold, part unsold, first credit the account by balance for what remains unsold, valuing it at the rate it stands you in ; and secondly, close the account afterwards with profit and loss for the gain or loss.

4. If in the last case you cannot without trouble calculate the value of what remains unsold, or if you desire to have the account appear in your next *Leger* in the same state it is in here, then you may close the account with a double balance, *i. e.* debit the account to balance for the total of the Cr. side, and credit it by ditto for the total of the Dr. side.

VOYAGE.

THE debit shews the cost and charges of the cargo, the credit shews the neat proceeds as by the account of sales.

1. If the account of sales be not yet come to hand, credit the account by balance for the amount of the Dr. side.

2. If the neat proceeds be already entered, close the account with profit and loss for the gain or loss.

3. If it be a general account of voyages, first credit the account by balance for the cost and charges of those cargoes (of which you had no account of sales,) and that in as many lines as there remain such voyages. Secondly, close the account with profit and loss, for the gain or loss on the rest.

An Employer's account of Wares.

THE debit shews the charges you were at for those wares ; the credit shews the sales you have made of them.

1. If the sales be finished, debit the account to sundries, viz. to cash or charges, for the charges not yet posted ; as brokerage, cellarage, &c. to commission for your provision on the sales ; and to your employer's account current for the neat proceeds. The neat proceeds is found by subtracting all the charges from the total sales.

2. If the sales be not finished, close the account by a double balance, if the account be kept in the *Leger* ; but if you have kept the account in a *Sale-book*, do not touch the account, but debit balance for the total of the debit side, and credit balance for the total of the credit side.

Wares in Company under your Direction.

WHEN the account is kept in your *Leger*, the debit shews your share of their cost, when put in your hands, and the whole charges since that time. The credit shews the sales you have made of those wares.

1. If the sales be finished, debit the account to sundries, viz. to cash or charges, for your share of the charges not yet posted ; to commission for your provision on the sales ; to each partner *h. a.* for his share of the neat proceeds ; and to profit and loss for the remaining difference, if there be gain ; or credit it by profit and loss, if there be loss. The neat proceeds is found by subtracting all the charges, excluding the prime cost from the total sales.

2. If the sales be not finished, close the account by a double balance, mentioning your share of the first cost in one line, and your share of charges in another line under it, because these must be distinguished in your next *Leger*.

When the account is kept in the Sales-book.

1. If the sales be finished, debit the account to sundries, viz. to cash or charges, for your share of the charges not yet posted ; to commission for your provision on the sales ; to each partner *h. a.* for his share of the neat proceeds ; and to wares in Co. for your share of the neat proceeds, which account is kept in your *Leger*. Then, as to that account of wares in your *Leger*, close it with profit and loss for your gain or loss.

2. If the sales be not finished, without touching the sales-book, debit balance for the charges, and credit balance for the sales made. And as to the account of those wares in company which you have in your *Leger*, credit it by balance for your share of the prime cost which is mentioned on the Dr side.

Adventures in Company, or Wares in Company, under another person's direction.

THIS account is of the same nature, and is closed the same way as the account of voyages, or the account of your own wares in your own hands.

Bills and Notes.

THE debit shews the cost of such papers coming into your hands, the credit shews the product of what went out.

1. For the bills and notes remaining on hand, credit the account by balance, in as many lines as there are bills and notes remaining, mentioning the particulars and sums as expressed on the Dr. side.

2. For the remaining difference, close the account with profit and loss.

Notes Payable.

THE debit shews the cost of such of your notes as you have taken up, the credit shews what you have passed them for.

1. For the notes that are not yet come in, debit the account to balance, mentioning the particulars and sums as expressed on the Cr. side.

2. For the remaining difference, close the account with profit and loss.

Bottomry.

THE debit shews what contracts of that kind you have received, and what they cost you. The credit shews the produce.

1. For the bonds that remain uncertain as to the event, credit the account by balance in as many lines, at the rate they stand you in, which is mentioned on the Dr. side.

2. For the remaining difference, close the account with profit and loss.

Bonds for Money at Interest.

THIS account being somewhat like the last, is closed the same way.

Ship.

THE debit shews the cost and charges you were at on this account, the credit shews the produce by freight or sales.

1. Credit the account by balance for the value of the ship or the part you own thereof.

2. Close the account with profit and loss for the remaining difference.

Houses and Lands.

THESE accounts are not unlike the last, and are closed the same way.

Moveables.

THE debit shews the cost, the credit shews the produce, if by chance you have sold any. This account is closed with balance.

A common personal account.

THE debit shews the charges on that person, the credit shews his charges on you.

Debit the account to balance due to him, if the Dr. side be the lighter, or credit the account by balance due to you, if the Cr. side be the lighter.

An Account Current of another Person's affairs, titled, such A Person his Account.

THE debit shews your disbursements and charges on his account. The credit shews what you received for his account.

First Case.

WHEN you balance your *Leger*, without settling accounts with your correspondent, or sending him his account current, close the account with balance, or with a double balance, without making an entry of the brokerage, commission, interest, or postage of letters.

Second Case.

WHEN you are to send your employer his account current and settle with him.

First debit the account in so many lines for the following articles.

To commission for your provision (commonly at 1-2 per cent) either on the sums you have paid for bills on his account, or on the sums you have received for bills on his account, not on both the payments and receipts, so the articles are taken from one side of the account; but you may choose the greater of the two accounts, omitting however, or deducting from the amount, such articles of the account as have commission already charged on them; *e. g.* To charges for brokerage at 1-8 per cent, on your drafts and remittances, and on the bills you have negotiated on his account.

The articles on which you are to make this calculation are taken both from the debit and credit of the account you are about to send him.

To cash or charges for the postage of letters, to the day you are to draw his account out. Secondly, close the account with balance for the remaining difference of the debit or credit, if you are now about the balance of your *Leger*; or with your employer's new account, if you are not about the general balance, when you send him his account current.

Let the learner consider the following example of an employer's account current, which I give in the form in which it is to be sent him, without the corresponding Drs. and Crs. of the *Leger* account.

The following Method is for finding the AGIO.

Jan. 2 paid	100 for 13 days, produces	£. 1300
15 paid	110	
	<hr/>	
	210 for 5 do.	1050
20 received	160	
	<hr/>	
	48 for 14 do.	672
Feb. 3 paid	95	
	<hr/>	
	143 for 7 do.	1001
10 received	90	
	<hr/>	
	53 for 6 do.	318
16 paid	186	
	<hr/>	
	239 for 10 do.	2390
26 received	70	
	<hr/>	
	169 for 3 do.	507
Mar. 1 paid	250	
	<hr/>	
	419 for 2 do.	838
3 received	270	
	<hr/>	
	149 for 10 do.	1490
5 received	143	
	<hr/>	
	6 for 7 do.	42
	<hr/>	
Total of the products		£. 96.08
One third of the hundreds		32.01 $\frac{1}{2}$
Subtract 1d. for every 6		5 $\frac{1}{2}$
		<hr/>
		£. 111 7

Commission on the 1st to the 4th articles of debit	Brokerage on the 2d and 4th Dr. and 1st, 2d, 4th, and 5th of Cr.
100	110
110	186
95	162
186	90
	270
£. 491 at $\frac{1}{2}$ per cent is £. 2 9 1	143
	<hr/>

Half the hundreds are pounds, the tens are shillings, the units are pence and 5ths of pence.

£. 961 at $\frac{1}{8}$ per cent £. 11 4 0
One eighths of the hundreds are pounds, $\frac{1}{4}$ of the tens are shills. and the units are farthings and 5ths of farthings.

An Account Current with a Factor, Titled, such a Person my Account.

THE debit shows your charges on him, or what he has received for your account. The credit shews against you, or what he has disbursed for your account.

Case First.

WHEN the account has no other money columns but the usual column for your domestic money.

This kind of account may serve when your own and your factor's money are the same, and your mutual drafts and remittances are made at par, or when the gain or loss that happens is carried immediately to the account of profit and loss. Close this account with balance, as a common personal account.

Case Second.

WHEN the account has inner columns for your factor's money, though of the same denomination with your own.

These columns are useful, when your mutual drafts and remittances are frequently attended with gain or loss. The inner columns shew the sums received or paid by your factor for your account; for which sums only you account to each other. The outer or usual columns shew the sums which the respective articles cost you or produce to you at home.

1. Close the inner columns with balance, and valuing the remaining debit or credit at par, carry the value into the outer columns.

2. Close the outer columns with profit and loss.

Case Third.

WHEN the account has inner columns for the foreign money of your factor's place.

1. Close the inner columns with balance for what remains due to you or to him, carrying the value into the outer columns, according to the current rate of exchange.

2. Close the outer columns with profit and loss.

Note 1st. If when you balance your *Leger* you are not about to settle with your factor, as having not received from him your account current, you may close the account with a double balance, in any of the three cases.

Note 2d. If when you are about to balance your books, your factor furnishes you with your account current in order to settle with you. Compare the account current received from him, with the account you have in your *Leger*; the debit of each with the credit of the other, his sums with those of your own inner columns, if the account has such. Examine also his additional charges, which are not as yet entered in your books. If any mistake appear advise him of it without delay that your accounts may agree, if possible, before you close the account. When all is right, first enter in one line on the credit of your *Leger* account and in the inner columns, if such there be, the amount of his charges for interest, commission, brokerage, postage of letters, &c.

but enter nothing of this article in the outer columns (except you have no inner columns, as in the first case): the outer columns in the second and third cases are to be filled up with cyphers only or with double dashes, as this article has produced nothing to you; and leave the beginning of the line blank, without a corresponding Dr. as this article is not to be a post of double entry, but an article like that of leakage in an account of wine and spirits, or lackage of weight and measure in other kind of wares. Afterwards close the account as directed, that is to say, with balance in the *First* case, and with balance and profit and loss as in the *Second* and *Third* cases.

Note 3d. If you are not about the general balance, at the time you are to settle with your factor, then instead of carrying to balance the remaining debit or credit, you must close this old account with the new account you are to open for your future dealing with this factor.

*An account current with a Factor for a Company
under your Directions.*

1. CLOSE the inner columns with balance, carrying the value into the outer columns, as in the last.

2. Close the outer columns with sundries, viz. your partner his account and profit and loss, for your several shares of the gain or loss by exchange.

Note, At the balance of your *Leger*, if you are not about to settle accounts with your partners or the factor, you had better close this account with a double balance.

An account of exchange in Company.

CLOSE the inner columns with balance, carrying the balance into the outer columns.

2. Close the outer columns with sundries, viz. your partner his account and profit and loss, for your several shares of the gain or loss by exchange.

Note, If you are not about to settle accounts with your correspondent, it will be better to close this account with a double balance.

*A General Account of owing persons, or an
Account of Desperate Debts.*

CREDIT the account by balance for what remains due, in as many lines as there are debts remaining due to you.

A General account of Persons to whom I owe.

DEBIT the account to balance, in as many lines as there are debts remaining due to them.

Commission, charges, insurance, and the like, are closed by profit and loss.

THE FIRST SET OF BOOKS.

[1]

WASTE-BOOK,

NO. I.

Dublin, January 1st, 1803.

			<i>l.</i>	<i>s.</i>	<i>d.</i>
/	I HAVE in ready money	- - - -	2000		
	2d				
/	Paid Arthur Alloway for twelve tuns of Claret at 32 <i>l.</i> per tun	- - - - -	384		
/	Paid Swift and Co. as by receipt	- - -	1000		
	3d				
/	Bought of Benjamin Bewley the ship Bonadventure payable at two months for	- - - -	400		
	5th				
/	Paid Cooperage and other Charges on 12 tuns Claret my account	- - - - -	4		
	7th				
/	Paid for 200 pieces linen Cloth bought of sundry,				
	viz.				
	50 pieces at 25 per piece	- -	62	10	
	50 do. at 28 per	- -	70	00	
	50 do. at 30 per	- -	75	00	
	50 do. at 32 per	- -	80	00	
	10th		287	10	
/	Received from Charles Carleton for 1 hhd. Claret sold him	- - - - -	12		

Dublin, Jan. 12th, 1803.

	l.	s.	d.
✓ Bought of David Denham, half the Ship Providence, for which delivered him my note at 1 mo.	250	—	—
15th			
✓ Bartered with a north-country Merchant, 6 hhds. Claret at l. 10 per hhd. for 40 pieces Linen Cloth at 30s. per piece	60	—	—
18th			
✓ Shipped on board the Ann and Mary, Ambrose Sutton master, for Rouen: 100 tubs Butter addressed to Peter Lachere on my acct. and risque, viz.	l.		
100 tubs Butter bought of Edward Elliot } for ready money, note 50 C. at 40s. per }	100		
Paid duty and fees of entry, &c.	25		
	125	—	—
21st			
✓ Lent Edward Elliot on his promissory note of 100l. payable the 21st March next	100	—	—
25th			
✓ Paid David Denham for my half repairs on our ship the Providence	25	—	—
29th			
✓ Shipped on board the Jenny Galley, Robert Scott master, for Nantz, and consigned to Abel Archer there, to sell for my account,	l.		
125 barrels of Beef bought from Charles Carl- } ton by my draft on Swift and Co. }	100		
Paid duty and fees 'till on board	7		
	107	—	—
February 1st			
✓ Sold Benjamin Bewley in acct. 1 tun Claret at	45	—	—
3d			
✓ Shipped on board the Catherine of Dublin, William Butler master, for London, and consigned to Lewis Lestock to sell for my account, viz.	l.	s.	
200 pieces Linen Cloth bought the 7th } ult. for }	287	10	
Paid charges at shipping	2	10	
	290	—	—
6th			
✓ Received from on board the Mermaid, Richard Rich master, from London, 6 chests Tea, consigned to me by Lewis Lestock, according to my orders, for my account, viz.			
3 chests Bohea wt. nt.	600	lb.	
5 do. Green, wt. nt.	600	lb.	
The cost, and charges till on board, as per } invoice, amounting to 220l. English, at 110 } per cent Irish }	242		
Paid Duty and Fees of Entry, &c.	46		
	288	—	—

Dublin, Feb. 9th, 1803.

	l.	s.	d.
Sold to Benjamin Bewley in account, viz.	l.		
3 tuns Claret at 44l. per	-	-	132
1 chest Green Tea wt. nt. 300lb. at 5s. per	50		
			182
12th			
Received from David Denham my note, his favour 12			
ult. at 1 mo. 250l. for which delivered him my draft on			
Swift and Company.	-	-	250
14th			
Sold to Charles Carleton at 1 mo. viz.	l.		
2½ tuns of Claret at 44l. per	-	-	110
1 chest Bohea Tea wt. nt. 200lb. at 5s. 6d.	55		
			165
17th			
Shipped on board the Betty, John Pearl master, for			
Cadiz, and consigned to Edward Hall to sell for my ac-			
count, viz.			
1500lb. tanned upper Leather at	l.	s.	d.
6d. per lb. bought from Christopher	37	10	0
Kingston by my draft on Swift and			
Company at sight	-	-	
190 cwt. Hides bought green from	177	12	6
Charles Charleton in acct. for			
Paid Duty and Fees, &c.	14	17	6
			230
20th			
Paid Charles Carleton the balance of his account		12	12 6
Sold to Richard Ruby, for ready money, viz.			
	l.		
1 chest of Green Tea wt. nt. 200lb. at 5s. per	50		
1 do. Bohea do. wt. nt. 200lb. at 5s. 6d.	55		
			105
24th			
Received from Abel Areher of Nantz, sales of 125			
barrels beef by the Jenny Galley, Capt. Scot, on my			
acct. nt. proceeds amounting to 2750 livres, exchange			
at 12d. per livre	-	-	137 10
25th			
Lent George Gun; to be repaid with interest at 6 per			
cent per annum	-	-	50
28th			
Received from on board the Ann and Mary, Ambrose			
Sutton master, from Rouen, an acct. sales of 100 tubs			
Butter, formerly consigned to Peter Lachere of said			
place to sell for my acct. and in return of nt. proceeds.			
	l.	s.	
12 hhds. Burgundy Wine worth	157	10	
Paid Duty and Fees of Entry, &c.	47	10	
			207

Dublin, March 2d, 1803.

Agreed with William Warren for the freight of my ship the Bonadventure to Barbadoes, for which he is to pay me in one month - - -

3d

l. s. d.
100 — —

Agreed with Joseph Miller, master of the Bonadventure Galley (now freighted by William Warren, for Barbadoes) for 200l. principal to be lent on bottomry, and to be repaid with 15l. per cent premio in case she arrives safe there. In pursuance to which contract, I have given him my bill on Messrs. Swift and Company for - - -

4th

200 — —

Delivered Benjamin Bewley my bill on Lewis Lestock of London, to said Bewley at 21 days, 200l. Eng. exe. at 9½ per cent; for which received from him his receipt to be accountable for said bill. -

6th

219 — —

Sold to John Rudd one hhd. Burgundy Wine, for his bill on Benjamin Bewley accepted as cash -

24 10 —

Received from Richard Pike, for the following sold him

	l.	s.
1 hhd. Burgundy Wine at - - -	23	00
1 chest Green Tea nt. 200lb. at 5s. 3d.	52	10
1 do Bohea nt. 200lb. at 5s. 9d.	57	10

133 — —

8th

Bought from William Ford 10 hhds. Tallow, viz.

	C. q.	lb.	q.	lb.
No. 1	9	3 14	Tare	3 7
2	10	2 0		3 14
3	10	2 21		3 20
4	10	0 7		3 8
5	9	3 21		8 0
6	10	0 14		3 10
7	10	3 16		3 21
8	11	0 12		3 24
9	10	2 7		3 22
10	9	2 21		0 7

103 0 21 8 2 21

8 2 21

94 2 0 Nt. at 28l. per ton

132 6 —

	l.	s.
Paid him in part - - -	50	00
3 hhds. Burgundy delivered at 21l. per	63	00
My Note payable in 1 mo. for the balance	19	06

Dublin, March 12, 1803.

Bought of Cristopher Kingston the following per my note at 1 Month, viz.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
1200lb. tanned upper leather at } 6½ per lb. }	31	5	00
1000lb. Sole do. at 6½d per lb.	28	2	6
130 Ox Hidesnt. 105C. 2q. 14lb. } at 19s. per lb. }	100	6	10½
	159	14	4½

15th

Bought from John Jones, viz.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
6 hhds. Tallow wt. nt. 3 tons at } 30l. per ton }	90	00	00
1000lb. tanned upper leather at } 6d. per lb. }	25	00	00
1000lb. Sole at 6½d. per.	27	1	8
	142	1	8

For which delivered him,

	<i>l.</i>	<i>s.</i>	<i>d.</i>
1 tun claret at	45	00	00
2 hhds. Burgundy at 23l. per	46	00	00
My draft on William Warren to } said Jones payable 1st April for balance }	51	1	8

19th

Accepted the following bills of Mess. Digby and company of London, favour William Warren at sight and made good to do. Warren in acct. viz.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
One for the premio and other charges of Insuring 230l. the principal and premio of 200l. lent on bottomry to Joseph Miller, master of the ship Bon-adventure	7	13	4
Another for the premio and other charges of insuring 460l. on said ship to Barbadoes	15	6	8

20th

Paid Christopher Kingston, for my note to him 12 inst. 159l. 14s. 4½d. deducting 6 months dis. at 6 per cent. 155l. 1s. 4½d. viz.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
By Edward Elliot's note to me, due } 21st inst. delivered said Kingston }	101	00	00
By cash for balance	54	1	4½

155

14½

Dublin, March 22, 1803.

Received from Lewis Lestock of London, sales of 200 pieces of Linen Cloth consigned to him per the Catharine of Dublin, William Butler, master, to sell for my acct. the nt. proceeds amount to 300*l.* Eng. ex. at 9 $\frac{1}{2}$ per cent. - - - - -

l. s. d.

328 10 -

24th

Shipped on board the Dolphin, Robert Fisher master, and consigned to Abel Archer of Nantz, to sell for my acct. viz. - - - - -

l. s. d.

16 hhds. Tallow bought the 8th } 222 6 00
and 15th for - - - - - }
Paid Duty and Fees, &c. - - - - - 8 14 00

231 - -

27th

Shipped on board the Ann and Mary, Ambrose Sutton master for Bilboa, and consigned to Arthur Ansley there, to sell for my account, viz. - - - - -

l. s. d.

2200*lb.* tanned upper Leather } 56 5 00
bought the 12th and 15th for - - - - - }
2000*lb.* Sole bought the 12th and } 55 4 2
15th for - - - - - }
130 Ox Hides bot. the 12th for - - - 100 6 10 $\frac{1}{2}$
Paid Duty, Fees, &c. - - - - - 5 3 11 $\frac{1}{2}$

217 - -

29th

Received from Thomas Bell, for my bill on Abel Archer of Nantz, favour of Samuel Spence at usa. 1500 livres at 12 $\frac{1}{2}$ *d.* per - - - - -

78 2 6

31st

Remitted to Messrs. Loftus and Company of Paris, my acct. the draft on Messrs. Swift and Company for 2500 livres Tournois, on Peter Lamy of do. place at usa. favour do. Loftus and Company, value in acct. with Swift and Company, at 12*d.* per - - - - -

125 - -

April 3d

Received from William Ford for Abel Archer of Nantz, Draft on him my favour for 1500 livres Tournois at 12 $\frac{1}{4}$ per livre, 76*l.* 11*s.* 3*d.* viz. - - - - -

l. s. d.

By my note to said Ford delivered } 19 6 0
me up - - - - - }
By cash for the balance - - - - - 57 5 3

76 11 3

Dublin, April 5th, 1803.

Received from the executors of my uncle John, the two following Bonds, which he left me as a legacy, viz.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Henry Harding's for 500 <i>l.</i> principal, interest at 6 per cent, per annum, since 25th ult.	500	00	00
Cregory Grace's for 300 <i>l.</i> principal, interest at 6 per cent, per annum, All-hallow-Tide last	300	00	00
	800		

8th
Received from on board the Hopeful, George Quarret master from Leghorn, 50 chests Florence wine, and 50 chests do. Oil, consigned to me by Henry Hall, for my account, the cost and charges there, as per invoice, amount to 680 dollars at 5*s* per

l. 170 00 00
Paid Duty and Fees, &c. 35 00 00

205

Received from John Tisby, for the following, viz.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
2 tun of Claret, at 44 <i>l.</i> per tun	88	00	00
2 hhds. Burgundy Wine at 23 <i>l.</i> per	46	00	00
5 chests Florence Wine at 2 <i>l.</i> 6 <i>d.</i> per	11	10	00
2 do Oil at 3 <i>l.</i> 5 <i>s.</i>	6	10	00

152

11th
Delivered Benjamin Bewley, my bill on Loftus and Company of Paris, my account favour Paul Roberts at usance 2340 livres, value received of said Bewley, at 12½*d* per

119 8 9

13th
Received from on board the Eagle, Captain John Grainger master, from Bourdeaux, 10 tun Claret, consigned to me by Peter Laroche for my acct. the whole cost, &c. there (as per invoice) 2800 Livres Tournois, for which do. Laroche advises me that he has drawn on Lewis Lestock, of London, for my account at 32½*d.* per Δ for 125*l.* 8*s.* 4*d.* English exchange at 10 per cent is Irish

l. 137 19 2
Paid Duty and Fees, &c. 162 00 10

300

16th
Received from Richard Pike, for the following, viz.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
10 chests Florence Wine at 2 <i>l.</i> 6 <i>s.</i>	23	00	00
10 do. Oil at 3 <i>l.</i> 5 <i>s.</i>	32	10	00

55 10

17th
Paid Swift and Company, per receipt

150

Dublin, April 20th, 1803.

Received advice from Lewis Lestock, London, that he has, according to my orders, shipped per the George of Bristol, Adam Bray master, for Nantz, and consigned to Abel Archer there, to sell for my account, 3 hhds. Tobacco, the whole cost and charges there amounting to 72*l.* 10*s.* English at 10 per cent

23d

Received from Edward Hall of Cadiz, sales of Leather and Hides by the Betty on my account

Neat proceeds amounting to 1525 dollars exchange }
at 4*s.* per dollar - - - - }

25th

Received from on board the Whale, of Cork, George Hartwell master, from London, 20 bags Hops, wt. nt. 70 Cwt. consigned to me by Lewis Lestock, of London, by my order and for my account, the cost and charges as per invoice, is 245*l.* English at 9½*d.* per cent is

l. 268 17 09

Paid Duty and Fees, &c.

88 00 00

Received from Luke Floyd, for 2 bags Hops, sold him on the quay, wt. nt. 7 cwt. at 6*l.* per

28th

Sold John Hart 3 bags Hops, wt. nt. 10C. 2q. at 6*l.* per

l. 63 00 00

Received from said Hart, Matthew

l. s. d.

Mead's note to him for 50*l.* pay. 1st of

47 10 00

August, deducting discount

Cash for balance

15 10 00

30th

Received from William Ford premio of 350*l.* insured on goods by the Eagle, John Grainger master, for Bilboa at 1½ percent

2nd May

Received from Richard Ruby, Loftus and Company of Paris, draft on me my acct. favour said Ruby, for 1234 livres, exchange at 12*d.* per livre

l. 61 14 00

For which delivered him

l. s.

5 chests Florence Oil at 3*l.* 5*s.* per

16 5

5 do. do. Wine at 2*l.* 6*s.* per

11 10

1 hhd. Burgundy Wine at

23 00

Cash paid for balance

10 16

4th

Sold to Richard Pike, on his promissory note, payable in 6 months

3 Bags Hops, wt. nt. 10C. 2q. at 6*l.* 5*s.* per C.

l. s. d.

79 15

305

356 17 9

42

63

5 5

61 14

65 12

Dublin, May 7th, 1803.

	l.	s.	d.
Received advice that the George of Baistol, Adam ✓ Bray master, is lost, with the whole cargo. My loss thereby is the cost and charges of 3 hhds. Tobacco, amounting to - - - - -	79	15	—
9th			
✓ Lewis Lestock of London, advises per letter 3d instant to have drawn on Loftus and Company of Paris, my account, payable 1st June, 750 £ at 32d. per Crown, 100l. English exchange at 10 per cent	110	—	—
11th			
✓ Received from Arthur Ansley of Bilboa sales of tan- ned Leather and Hides, consigned to him by the Ann and Mary, Ambrose Sutton master, the neat proceeds is 1200 pcs. of $\frac{3}{8}$ at 4s. per - - - - -	240	—	—
12th			
Sold to John Johnson 2 bags Hops, wt. nt. 7C. at 5l. 10s. per cwt. - - - - -	38	10	00
For which received from said John- son, Luke Floyd's note payable 10th } 38 16 00 November 40l. deducting discount } Repaid - - - - -	6	00	
14th			
✓ Paid Bernard Brewer, for Henry Hall of Leghorn, bill on me favour Digby and company, for 240 dollars, at 4s. 11d. per - - - - -	59	—	—
17th			
✓ Received from Gregory Grace, in ready money what was due for principal and half a year's interest, and de- livered up his bond - - - - -	309	—	—
19th			
✓ Lent on Bottomry to Thomas Trusty, master of the Rover Galley, 150l. in ready money, to be repaid with 15l. Premio, to Arthur Ansley, Bilboa, for my account, at the safe arrival of ditto ship in that port -	150	—	—
✓ Received from John Johnson, an apprentice fee with his son Thomas - - - - -	115	—	—
22d			
✓ Debit Benjamin Bewley, to account for insurance 5l. for Premio of 250l. insured on goods by the William of Dublin, Thomas Barry master, for Leghorn, acct. said Bewley at 2l. per cent, to pay 84l. per cent in case of loss.	5	—	—

Dublin, May 25th, 1803.

	l.	s.	d.
Received from Richard Pike, for his note to me 4th May 65l. 12s. 6d. deducting 23 week's discount (allowed him) on said note at 6 per cent - - - - - 20th	63	17	8
Received advice from Henry Hall of Leghorn, that he has drawn for my account on Arthur Ansley of Bilbao, a bill of 550 Spanish dollars, value 440 Leghorn dollars, which remained due to him in account; the said sum at 4s. per Spanish dollar, or 5s. per Leghorn dollar is - - - - -	110		
June 1st			
Sold to Richard Homan for an accepted bill on William Warren, payable the 1st July next, my last 2 hhds. of Burgundy Wine, at 23l. 10s. per - - - - - 4th	47		
Remitted Loftus and Company of Pais, my acct. Digby and Company's bill on them my favour at sight for 2880 Livres Tournois, exchange at 12½ per Livre, for which delivered said Digby, my Draft on Swift and Company their favour for - - - - - 4th	147		
Won by wagring at a Horse Race, and received the bet - - - - - 7th	11	10	
The William of Dublin, Thomas Barry master, (on which I insured 250l. to Ben. Bewley) is lost, I have paid him, viz.			
Delivered him my receipt for what he owed me in account - - - - -	51	00	00
He has abated me 16 per cent on the 250l. insured - - - - -	40	00	00
Paid him the balance - - - - - 10th	250	00	00
Paid Richard Homan, for an abatement on 2 hhds. Burgundy sold him 1st June - - - - - 14th	2		
Edward Hall of Cadiz advises me by letter of 19th ult. to have remitted Lewis Lestock of London, my account, their bill on George Fitzgerald and Co. for 1000 dollars at 43¼d. per, 182l. 5s. 10d. English Exchange at 10 per cent - - - - - 16th	200	10	
Received from Peter Percival, for 1 hhd. Claret, sold him. Of the other two which are wanting of 12 tun, one was made use of to fill those that leaked, the other was bottled for my use. - - - - - 17th	12		
Bought a horse from Thomas Trueman, for 10 moidores, ready money; and sold him immediately to Capt. Smart, for 20 Pistoles ready money - - - - -	3	10	

Dublin, June 19th, 1803.

Lewis Lestock of London, has furnished me an acct. current, wherein he charges for interest on his advance to the 15th instant, at 6 per cent per annum 6*l.* 7*s.* 1*d.*
 Eng. exc. at 10 per cent - - -

21st

Settled with David Denham, master of the ship Providence, and received from him my $\frac{1}{2}$ balance of his account of freight and disbursements, &c. on said vessel - - -

24th

Received from George Gunn in full for principal and 4 months interest of 50*l.* at 6 per cent - - -

28th

Received advice from Arthur Ansley of Bilboa, that he has received from Thomas Trusty, master of the Rover Galley, 825 dollars, on my account, in full for principal and premio of 150*l.* lent by me to do. Trusty, payable to do. Ansley at said ship's safe arrival there, exc. at 4*s.* per dollar, is - - -

30th

Paid this 6 months, as per book of charges

	<i>l.</i>	<i>s.</i>	<i>d.</i>
For rent - - -	25	00	00
For house expences - - -	50	00	00
For pocket expences - - -	25	00	00

<i>l.</i>	<i>s.</i>	<i>d.</i>
7	4	2
40		
51		
165		
100		

END OF THE FIRST WASTE-BOOK.

JOURNAL,

NO. I.

[1]

Dublin, January 1st, 1803.

			l.	s.	d.
1	CASH Dr. to stock	- - -	12000	00	
1	For so much I have in ready money	- - -	2000		
	2nd				
2	Claret Dr. to Cash	- - -	1384	00	
	Paid Arthur Alloway, for 12 tun at 32l. per	- - -	384		
1					
2	Swift and Co. Dr. to Cash	- - -	1000	00	
	Paid them per receipt	- - -	1000		
1	3rd				
	Ship Bonadventure Dr. to Benjamin Bewley				
2			1400	00	
	For cost of said Vessel, bought of him payable in 2				
3	months	- - -	400		
	5th				
2	Claret Dr. to Cash	- - -	14	00	
	Paid cooperage and other charges thereon	- - -	4		
1	7th				
3	Linen Cloth Dr. to Cash	- - -	1287	10	
	Paid sundry for 200 pieces, bought of them at different				
1	prices, amounting to	- - -	287	10	
	10th				
1	Cash Dr. to Claret	- - -	112	00	
	Received from Charles Carleton for 1 hhd.	- - -	12		
2	12th				
3	Ship Providence Dr. to note payable	- - -	1250	00	
	For half of said ship, bought of David Denham, for				
3	which delivered him my note at 1 month	- - -	250		
	15th				
3	Linen Cloth Dr. to Claret	- - -	160		
	For 40 pieces at 30s. per, received in barter, from a				
2	North Country Merchant, for 6 hhds. at 10l. per				
	hhd.	- - -	60		

Dublin, January 18th, 1803.

			l.	s.	d.
3	Voyage to Rouen per the Ann and Mary, Ambrose Sutton master, Dr. to Cash	1.125			
1	For Cost and Charges of 100 tubs Butter, addressed to Peter Lacherre my account and risque, amounting per Invoice to		125		
	21st				
4	Bills and Notes Dr. to Cash				
	Lent to Edward Elliot on his note of 100l. payable 21st March next		100		
	25th				
3	Ship Providence Dr. to Cash				
	Paid David Denham for my half repairs of said ship		25		
1	29th				
4	Voyage to Nantz per the Jenny Galley, Robert Scott master, Dr. to sundries	1.107			
	For the Cost, &c. of 125 Barrels of Beef, consigned to Abel Archer, to sell for my account, viz.				
		l. s. d.			
2	To Messrs. Swift and company for my bill on them, favour Charles Carleton, for the Beef	100 00 00			
1	To cash, paid duty and fees, &c.	7	107		
	February 1st				
2	Benjamin Bewley Dr. to Claret	1.45			
	Sold him in account 1 tun Claret		45		
3	3rd				
4	Voyage to London per the Catharine, William Butler master, Dr. to sundries	1.290			
	For amount invoice of Linen Cloth, consigned to Lewis Lestock there to sell for my account, viz.				
		l. s.			
3	To Linen Cloth, 200 pieces } bought 7th ult. for	287 10			
1	To cash paid Charges at shipping, &c.	2 10	207		
	6th				
4	Tea Dr. to sundries	1.288			
	For 6 chests received per the Mermaid, Richard Rich master, from Lewis Lestock London, for my account, viz.				
	3 chests Bolica wt. nt. 600lb.				
	3 do. Green wt. nt. 600lb.				
		l. s. d.			
5	To Lewis Lestock my acct. for 1.220 Eng. the amount of the invoice, which at 10 per cent is here	242 00			
	To Cash, paid Duty, Freight, &c.	46 00	288		

Dublin, Feb. 9th, 1803.

			l.	s.	d.
.3	Benjamin Bewley, Dr. to sundries	£182 00			
	Sold him in account, viz.				
			l.	s.	
.2	To Claret for 3 tun at 44l. per	132 00			
.4	To Tea for one chest Green wt. nt. } 200lb. at 5s. per	50 00			
			182		
	12th				
.3	Notes payable Dr. to Swift and Co.	£250 00			
	For my Note to David Denham, 12th January, for				
.2	which delivered him my draft on said Swift and		250		
	Company for like sum				
	14th				
.4	Charles Carleton Dr. to sundries	£165 00			
	Sold him at one month				
			l.	s.	
.2	To Claret for 2½ tun at 44l. per	110 00			
.4	To Tea for one chest Bohea wt. nt. } 200lb. at 5s. 6. per	55 00			
			165		
	15th				
.5	Voyage to Cadiz per the Betty, John Pearl, master,				
	Dr. to sundries				
	For amount of invoice of the following Wares con-				
	sIGNED to Edward Hall there, to sell for my account,				
	viz.				
	1500lb. tanned upper Leather at 6d. lb.				
	190cwt. Hides				
			l.	s.	d.
.2	To Swift and Company, for my bill on } them, favour Christopher Kingston,	37 10 0			
	for the Leather				
.4	To Charles Carleton, for the Hides } bought of him in account	177 12 6			
.1	To Cash, paid Duty and Fees, &c.	14 17 6			
			230		
	20th				
.4	Charles Carleton Dr. to Cash	£112 12 6			
	Paid him the balance of his account		12	12	6
.1					
.1	Cash Dr. to Tea	£105 00 00			
.4	Received from Richard Rigby, for				
			l.	s.	d.
	1 chest of Green wt. nt. 200lb. at 5s. per	50 00 00			
	1 do Bohea 200lb. at 5s. 6d.	55 00 00	105		

Dublin, Feb. 24th, 1803.

			l.	s.	d.
	Abel Archer of Nantz my acct. Dr. to voyage to				
5	Nantz per the Jenny Galley, Robert Scott master	L 137 10 00			
	For neat proceeds of 125 barrcls of Beef, amounting				
4	per acct. sales, to 2750 livres Tournois, exchange at				
	12 per - - - - -		137	10	
	25th				
5	George Gunn Dr. to Cash - - -	L 50 00 00			
	Lent him at 6 per cent per annum		50		
1	28th				
	Burgundy Wine Dr. to sundries	L 207 00 00			
6	For 12 hhds. received per the Ann and Mary, Ambrose				
	Sutton master, for Peter Lacherre of Rouen, in return				
	for my Butter	L s. d.			
3	To Voyage to Rouen per do. ship, for				
	the nt. proceeds of 100 tubs for-				
	merly consigned do. Lacherre, to	157 10 00			
	sell for my account, amounting, as				
	per acct. sales now received to				
1	To Cash, paid Duty and freight, &c.	49 10 00	207		
	March 2nd				
5	William Warren Dr. to ship Bonadventure	L 100 00 00			
	For Freight to Barbadoes payable to me by him in one				
2	month - - - - -		100		
	3d				
6	Bottomry Dr. to Messrs. Swift and Co.	L 200 00 00			
	Lent Joseph Miller master of the Bonadventure Galley				
2	by my bill on do. company at sight, to be repaid with		200		
	15% premio, at her safe arrival at Barbadoes.				
	4th				
3	Benjamin Bewley Dr. to Lewis Lestock of London				
	my account - - - - -	L 219 00			
5	For the former accountable receipt to me, for which				
	delivered him my bill on the latter his favour, at 21				
	days sight, 200% Eng. exc. at $9\frac{1}{2}$ per cent		219		
	6th				
1	Cash Dr. to Burgundy Wine - - -	L 24 10			
	For 1 hhd. Sold John Rudd, per his draft on Benjamin				
6	Bewley, taken as cash - - - - -		24	10	
	Cash Dr. to Sundries - - - - -	L 133 00			
1	Received from Richard Pike for the following sold him				
	viz.	L s.			
6	To Burgundy Wine, for 1 hhd.	23 00			
4	To Tea for 1 chest Green wt. nt. 200lb.				
	at 5s. 3d. per - - - - -	52 10			
	To do. for 1 chest of Bohea wt. nt.				
	200lb. at 5s. 9d.	57 10			
			133		

Dublin, March 8th, 1803.

l. s. d.

General account of Wares Dr. to sundries

L. 132 6

7 For 10 hhds. Tallow bought of William Ford, nt. wt.
94C. 1q. at 28l. per Ton

L. s.

1 To Cash paid in part - - - 50 00

6 To Burgundy Wine for 3 hhds. delivered }
him at 21l. per } 63 00

3 To Notes payable, for my note at 1 mo. }
for balance - - - } 19 6

132 6

Note, This General Account of Wares includes all such Goods as are bought for Exportation on my own account.

12th

General account of Wares Dr. to Notes payable

L. 159 14 4 $\frac{1}{2}$

3 Bought from Christopher Kingston on my Notes payable
6 months - - - L. s. d.

1200lb. Tanned upper Leather at 6 $\frac{1}{4}$ d. }
per } 31 5 00

1000lb do. Sole at 6 $\frac{3}{4}$ d. per - 28 2 6

130 Ox Hides nt. 105C. 2q. 14lb. }
at 19s. per C. } 100 6 10 $\frac{1}{2}$

159 14 4 $\frac{1}{2}$

15th

General account of wares Dr. to sundries

L. 142 1 8

7 For the following bought of John Jones, for which delivered him as under

L. s. d.

6 hhds. Tallow wt. nt. 3 ton at }
5d. per - - - } 90 00 0

1000lb tanned upper Leather at }
6d. per lb - - - } 25 00 0

1000lb do. Sole at 6 $\frac{1}{2}$ d. - - - 27 1 8

142 1 8

L. s. d.

2 To Claret for 1 tun at - - - 45 00 0

6 To Burgundy wine, for 2 hhds. at 23l. 46 00 0

5 To William Warren, for mine on him }
to said Jones payable 1st April for }
balance - - - } 51 1 8

142 1 8

Dublin, March 19th, 1803.

			l.	s.	d.
.5	Sundries Dr. to William Warren -	23 00 0			
—	For the 2 following bills of messrs. Digby of London on me, favour do. Warren, to be allowed him in account, viz.				
			l.	s.	d.
.2	Ship Bonadventure, for one for the premio of insuring 460 <i>l.</i> on her to Barbadoes - - - - }	15 6 8			
	Bottomry for the other, for the premium, &c. of insuring 230 <i>l.</i> the principal and premio of 200 <i>l.</i> lent by me to Joseph Miller, master of said ship, bound to Barbadoes - }	7 13 4			
.6					
	20th				
.3	Notes payable Dr. to sundries -	£.155 1 4½			
—	Paid my note to Christopher Kingston, 12 instant, 159 <i>l.</i> 14 <i>s.</i> 4½ <i>d.</i> deducting 6 months discount at 6 per cent, per annum, as follows, viz.				
			l.	s.	d.
.4	To bills and notes for Edward Elliot's note to me, due 21st instant, delivered said Kingston - - - }	101 00 0			
.1	To Cash for balance - - -	54 1 4½			
	22d				
.5	Lewis Lestock of London my acct. Dr. to voyage to London per the Catharine, William Butler master - - -	£.328 10 0			
.4	For neat proceeds 200 pieces of Linen Cloth, amounting (per Account Sales) to 300 <i>l.</i> Eng. ex. at 9½ per cent - - -				
	24th				
.6	Voyage to Nantz per the Dolphin, Robert Fisher master Dr. to sundries - -	£.231 00 0			
—	For cost, &c. of the following wares consigned to Abel Archer there, to sell for my account, viz.				
.7	To general account of wares, for 16 hhds. Tallow bought the 8th and 15th for - - - }	222 6 0			
.1	To Cash, paid Duty and Fees, &c. -	8 14 0			

Dublin, March 27th, 1803.

		l.	s.	d.	
	Voyage to Bilboa per the Ann and Mary, Ambrose				
6	Sutton master Dr. to sundries	1	217	00	0
	For the following wares consigned to Arthur Ansley there, to sell for my account				
	2200lb tanned upper Leather bought	56	5	0	
	the 12th and 15th for				
	2000lb Sole do. bought 12th and 15th	55	4	2	
	for				
	130 Ox Hides bought 12th for	100	6	10	$\frac{1}{2}$
7	To general account of Wares, for the amount	211	16	00	$\frac{1}{2}$
1	To Cash paid Duty and Fees, &c.	5	3	11	$\frac{1}{2}$
	29th				
1	Cash Dr. to Abel Archer of Nantz, my account	1	78	2	6
5	Received of Thomas Bell for my Draft of 1520 Livres Tournois at $12\frac{1}{2}d$, per on said Archer, favour Samuel Spence there, at Usa				
	31st				
6	Messrs. Loftus and Company of Paris, my account				
	Dr. to Messrs. Swift and Company	1	125	00	
2	Remitted the former, the latter's Draft of 2500 Livres Tournois on Peter Lamy there, at Usa. favour do. Loftus Value in account with do. Swift and Company, at $12d$. per, is				
	April 3d				
	Sundries Dr. to Abel Archer of Nantz, my account	1	76	11	3
	Received for his draft on William Ford, my favour for 1500 Livres Tournois, at $12\frac{1}{2}d$. per, viz.				
3	Notes payable for mine to said Ford, } now taken up	19	6	00	
1	Cash for balance	57	5	3	
	5th				
7	Bonds Dr. to Stock	1	800	00	
1	For the following, received from the executors of my uncle John, left me as a legacy, viz.				
	Henry Harding's bond for 500l. Principal bearing interest at 6 per cent per Annum from the 25th ult.	500	00		
	Gregory Grace's for 300l. Principal bearing interest at 6 per Cent per Annum, from All-hallow-Tide last	300	00		

Dublin, April 17th, 1803.

			l.	s.	d.
.2	Swift and Company Dr. to Cash	l. 150 00			
—	Paid them as per receipt	- - -	150	—	—
.1	20th				
.7	Voyage from London to Nantz, per the George of Bristol, Adam Bray master, Dr. to Lewis Lestock my account	l. 79 15			
.5	For Cost and Charges of 3 hlds. Tobacco, consigned by do. Lestock, to Abel Archer there to sell for my account, amounting (as per invoice) to 72l. 10s. Eng. exchange at 10 per cent	- - -	79	15	—
	23d				
.8	Edward Hall my account Dr. to Voyage to Cadiz, per the Betty, Captain Pearl	l. 305 00			
—	For Neat Proceeds of Leather and Hides, amounting per sales to 1525 dollars exa. at 4s. per dollar	- - -	305	—	—
.5	25th				
.8	Hops Dr. to sundries	l. 356 17 9			
	For 20 bags nt. 70 C received per the Whale of Cork, George Hartwell master, from Lewis Lestock, London, by my order, and for my acct.				
		l. s. d.			
.5	To Lewis Lestock my acct. for 245l. Eng. the amount of the invoice, at 9 $\frac{3}{4}$ per cent is	268 17 9			
.1	To cash paid Freight, Duty, &c.	88 00 0	356	17	9
.1	Cash Dr. to Hops	l. 42 00 00			
.8	Received from Luke Floyd for 2 bags nt. 7C. at 6l. per C.	- - -	42	—	—
	28th				
	Sundries Dr. to Hops	l. 63 00			
	For 3 bags, sold John Hart, nt. 10C. 2q. at 6l. per C.				
		l. s.			
.4	Bills and Notes, for Matthew Mead's of 50l. payable the 1st of August, received from said Hart in payment for	47 10			
.1	Cash, for balance	15 10	63	—	—
	30th				
.8	Cash Dr. to acct. of Insurance	l. 5 5			
.1	Received from William Ford for the premium of insuring 350l. to him, on Wares in the Eagle, John Grainger master, for Bilboa, at 1 $\frac{1}{2}$ per cent	- - -	5	5	—

Dublin, May 2d, 1803.

			l.	s.	d.
	Loftus and Company of Paris my account Dr. to				
.6	sundries - - - - -	l. 61 14			
	For their Draft on me, favour Richard Ruby, at sight				
	1234 livres Tournois exa. at 12d. per livre				
	For which delivered said Ruby the following				
.7	To wares from Leghorn, for				
		l. s.			
	5 chests Florence Wine at 2l. 6s. per }				
	5 do. Oil at 2l. 5s per }	27 15			
.6	To Burgundy Wine, for 1 hhd. - -	23 00			
.1	To Cash, paid for balance - -	10 19	61	14	
	4th				
.4	Bills and Notes Dr. to Hops - -	l. 62 12 6			
	Sold to Richard Pike, on his Note paya. 6 months				
.8	3 bags nt. 10C. 2q. at 6l. 5s. per C.		65	12	6
	7th				
.9	Profit and Loss Dr. to Voyage from London to Nantz				
	per the George of Bristol, Adam Bray master l. 79 15				
.7	For the Cost, &c. of 3 hhds. Tobacco, lost by said				
	ship - - - - -		79	15	
	9th				
.5	Lewis Lestock of London, my Account, Dr. to Loftus				
	and Company of Paris my account l. 110 00				
.6	For the former's Draft of 750 cr. on the latter, for my				
	account, at 32d. per 100l. Eng. Exa. at 10 per cent		110		
	11th				
.8	Arthur Ansley my account Dr. to Voyage to Bilboa				
	per the Ann and Mary, Ambrose Sutton master,	l. 240 00			
.6	For neat proceeds of Tanned Leather and Hides				
	amounting per sales to 1200 pieces of $\frac{8}{8}$ at 4s. per,				
	is - - - - -		240		
	12th				
.4	Bills and Notes Dr. to sundries - -	l. 38 16			
	For Luke Floyd's Note of 20l. payable 10th November,				
	discounted to John Johnston, viz.				
.8	To Hops, for 2 bags nt. 7C. at 10s. }				
	per - - - - - }	38 10			
.1	To cash returned him - - - - -	00 6			
	14th		38	16	
.7	Henry Hall of Leghorn my Account Dr. to Cash				
	- - - - -	l. 59 00			
.8	Paid Bernard Brewer for said Hall's Draft on me, to				
	Digby and Company, endorsed by them to said Brewer				
	for 240 dollars, Exa. at 4s. 11d. per dollar		59		

Dublin, June 4th, 1803.

			l.	s.	d.
.8	Cash Dr. to Profit and Loss	-	111	10	
	Won by wagering at a Horse Race	-			
.5	7th				
	Account of insurance Dr. to sundries	1210	00		
.9	Paid to Benjamin Bewley in full for 250l. formerly insured to him on Wares in the William of Dublin, Thomas Barry master, now lost, he abating me 16l. per cent on the whole				
			l.	s.	
.3	To Benjamin Bewley for what he owed }		51	00	
	in account, now discharged }				
.8	To Cash, paid for balance	-	159	00	
	10th				
.6	Burgundy Wine Dr. to Cash	-	12	00	
	Paid Richard Homan for an abatement on 1 hhd. sold him 1st June	-			
.8	14th				
.5	Lewis Lestock of London my acct. Dr. to Edward Hall of Cadiz my account	1200	10	5	
.8	For latter's bill on George Fitzgerald and Co. remitted to them by the former on my account, advised per said Hall's Letter of 9th Ult. 1000 dollars at 43d ³ / ₄ per dollar 182l. 5s. 10d. English exchange at 10 per Cent				
	16th				
	Sundries Dr. to Claret	-	120	00	
	For the last of my old parcel, disposed of as follows				
			l.	s.	
.8	Cash for 1 hhd. sold Peter Percival		12	00	
.8	Charges, for 1 do. bottled for my own use		8	00	
.2	1 used to fill such as leaked				
	17th				
.8	Cash Dr. to Profit and loss		13	10	
.9	Gained by a horse bought and sold immediately				
	19th				
	Cr. Lewis Lestock of London, my acct. 6l. 11s. 1d. Eng. for the interest of his advance of my affairs, unto the 15th curr. at 6 per cent per annum, as per account furnished me				
	21st				
.6	Cash Dr. to ship Providence	-	140	00	
.1	Received from David Denham, for my $\frac{1}{2}$ balance of his account of freight and disbursements on said Vessel	-			
.3					

Dublin, June 24th, 1803.

			l.	s.	d.
.8	Cash Dr. to Sundries	- - -	7.51	00	
—	Received from George Gunn in full for principal and 4 months interest of 50% at 6 per cent per annum				
			l.	s.	
.5	To said Gunn for the principal	- - -	50	00	
.9	To profit and loss, for the interest	- - -	1	00	
	28th				51
.8	Arthur Ansley of Bilboa, Dr. to Bottomry	7.165 0 0			
—	For 825 dollars, which said Ansley advises me he has received from Thomas Trusty, master of the Rover Galley, in full for the principal and premium of 150% lent by me to said Trusty, payable to said Ansley at said ship's arrival there, at 4s. per is	- - -			
.6	30th				165
.8	Charges Dr. to Cash	- - -	7.100	00	
—	Paid these 6 months as per Book of Charges				100
.8					

END OF THE FIRST JOURNAL.

LEGER,

No. I.

1803.

THE ALPHABET TO THE LEGER, No. I.

A.	B.	C.
<div>Fo.</div> <div>Archer Abel <i>m. a.</i> 4</div> <div>Ansley Arthur - 8</div>	<div>Fo.</div> <div>Bewley Ben. - 3</div> <div>Bills and Notes - 4</div> <div>Burgundy Wine - 6</div> <div>Bottomry - - 6</div> <div>Bonds - - - 7</div> <div>Balance - - - 10</div>	<div>Fo.</div> <div>Cash - - - 1 8</div> <div>Claret - - - 2</div> <div>Carleton Charles 4</div> <div>Charges - - - 8</div>
D.	E.	F.
<div>Fo.</div>	<div>Fo.</div>	<div>Fo.</div>
G.	H.	I.
<div>Fo.</div> <div>Gunn George - 5</div> <div>General account } 7</div> <div>of wares }</div>	<div>Fo.</div> <div>Hall Henry of } 18</div> <div>Leghorn <i>m. a.</i> }</div> <div>Hops - - 8</div> <div>Hall Edward } 18</div> <div>Cadiz <i>m. a.</i> }</div>	<div>Fo.</div> <div>Insurance (Acct.) of 9</div>
K.	L.	M.
<div>Fo.</div>	<div>Fo.</div> <div>Linen Cloth - 3</div> <div>Lestock Lewis of } 5</div> <div>London <i>m. a.</i> }</div> <div>Loftus and Co. of } 6</div> <div>Paris <i>m. a.</i> }</div>	<div>Fo.</div>

THE ALPHABET TO THE LEGER, No. I.

N.	O.	P.
<div>Notes payable - 3</div> <div>Fo.</div>	<div>Fo.</div>	<div>Profit and Loss - 9</div> <div>Fo.</div>
Q.	R.	S.
<div>Fo.</div>	<div>Fo.</div>	<div>Stock - - - - 1</div> <div>Swift and Company 2</div> <div>Ship Bonadventure 2</div> <div>Ship Providence 3</div> <div>Fo.</div>
T.	V.	W.
<div>Tea - - - 4</div> <div>Fo.</div>	<div>Voyage to Rouen 3</div> <div>—to Nantz per } 4</div> <div>the Jenny } 4</div> <div>—to London, &c. 4</div> <div>—to Cadiz, &c. - 4</div> <div>—to Nantz per } 6</div> <div>the Dolphin } 6</div> <div>—to Bilboa - - 6</div> <div>—from London } 7</div> <div>to Nantz per } 7</div> <div>the George }</div> <div>Fo.</div>	<div>Warren William 6</div> <div>Wares from Leg- } 7</div> <div>horn - - - }</div> <div>Fo.</div>
X.	Y.	Z.
<div>Fo.</div>	<div>Fo.</div>	<div>Fo.</div>

1803	Stock	Dr.	l.	s.	d.
	To Balance for my neat Capital	10	3146	7	4
<hr/>					
1803	Stock	Dr.			
Jan. 1	To Stock for so much I have in ready money	1	2000	—	—
10	To Claret received from Charles Carleton	2	12	—	—
Feb. 20	To Tea received from Richard Ruby	4	105	—	—
Mar. 6	To Burgundy Wine received from Ben. Bewley	6	24	10	—
	To Sundries received from Richard Pike		133	—	—
29	To Abel Archer, Nantz, my Acct. received from Thomas Bell	5	78	2	6
Apr. 3	To Do. my Acct. received from William Ford	5	57	5	3
9	To Sundries received from John Tisby		152	—	—
11	To Loftus and Company, my Acct. received from Benjamin Bewley	6	119	8	9
16	To Wares from Leghorn received from Richard Pike	7	55	10	—
25	To Hops received from Luke Floyd	8	42	—	—
28	To Do. received from John Hart	8	15	10	—
30	To Insurance received from William Ford	9	5	5	—
<hr/>			<hr/>		
Transferred to Folio 8			2799	11	6
<hr/>			<hr/>		

LEGER, No. I.

[1] 51

1803	Contra	Cr.	l.	s.	d.
Jan.	1 By cash for so much I have in ready Money	1	2000	—	—
Apr.	5 By Bonds received from the Executors of my Uncle John as a legacy	7	800	—	—
	By profit and loss for my neat Gain the six months	9	346	7	4
			3146	7	4
1803	Contra	Cr.			
Jan.	2 By Claret paid Arthur Alloway	2	384	—	—
	By Swift and Company, paid them per receipt	2	1000	—	—
	5 By Claret paid Cooperage, &c.	2	4	—	—
	7 By Linen Cloth, paid several	3	287	10	—
	18 By voyage to Rouen, paid Cost of Butter, &c.	5	125	—	—
	21 By Bills and Notes, lent Edward Elliot	4	100	—	—
	25 By ship Providence, paid David Denham	3	25	—	—
	29 By voyage to Nantz per the Jenny, paid Duty &c.	4	7	—	—
Feb.	3 By Voyage to London, &c, paid Duty, &c.	4	2	10	—
	6 By Tea, paid Duty, &c.	4	46	—	—
	17 By Voyage to Cadiz, paid for making up Hides, Duty, &c.	5	14	17	6
	By Charles Carleton, paid him the balance of his account	4	12	12	6
	24 By George Gunn, lent him at Interest	5	59	—	—
	28 By Burgundy Wine, paid Duty, Freight, &c.	6	49	10	—
Mar.	8 By general Acct. of Wares, paid William Ford	7	50	—	—
	20 By Notes payable, paid Christopher Kingston	3	54	1	4½
	24 By Voyage to Nantz, per the Dolphin, paid Duty, &c.	6	8	14	—
Apr.	7 By Voyage to Bilboa, &c, paid Duty, &c.	6	5	3	11
	28 By Wares from Leghorn, paid do. do.	7	35	—	—
	13 By Claret, paid Duty, Freight, &c.	2	162	—	10
	17 By Swift and Company, paid them per Receipt	2	150	—	—
	25 By Hops, paid Duty, Freight, &c.	8	88	—	—
May	2 By Loftus and Company my Account, paid Rich Ruby	6	10	19	—
	12 By Bills and Notes, paid John Johnston	4	—	6	—
			2672	5	2

	Claret	Dr.	Tun.Hhd.	l.	s.	d.
1803 Jan.	2 To Cash, bought from Arthur Alloway, at 32 $\frac{1}{2}$. per - -	12	1	384	-	-
	5 To Cash paid Cooperage, &c.		1	4	-	-
Apr. 13	To Sundries, received per the Eagle from Peter Laroche -	10		500	-	-
	To profit and loss, gained hereby		9	124	-	-
		22				
				812	-	-
1803	Swift and Co.	Drs.				
Jan.	2 To Cash, paid you per receipt -		1	1000	-	-
Apr. 17	To Do. per do. -		1	150	-	-
				1150	-	-
1803	Ship Bonadventure	Dr.				
Jan.	3 To Benj. Bewley, bought from him at 2 months		3	400	-	-
May 19	To William Warren for the Premio of insuring 260 $\frac{1}{2}$. on her voyage to Barbadoes		5	15	6	8
	To profit and loss gained hereby		2	84	13	4
				500	-	-

1803		Contra	Cr.		L.	s.	d.
			Tun	Hhd.			
Jan.	10	By Cash, sold Charles Carleton		1	1	12	
	15	By Linen Cloth delivered in Barter at 4l. per Tun	1	2	3	60	
Feb.	1	By Ben. Bewley sold do. in account	1		3	45	
	9	By Ben. Bewley, sold do. in account at 44l. per	3		3	132	
	14	By Charles Carleton, sold do. at 1 Month at 44l. per	2	2	4	110	
Mar.	15	By General account of Wares, sold John Jones	1		7	45	
Apr.	9	By Cash, sold John Tisby at 44l. per	2		1	88	
June	16	By Sundries		2		20	
		Used in filling those that leaked		1	10		
		By balance remaining unsold	10			300	
					10		
			22			812	
1803		Contra	Cr.				
Jan.	29	By Voyage to Nantz, for my Draft on you to Charles Carleton			4	100	
Feb.	12	By Notes payable, for do. to David Denham			3	250	
	17	By Voyage to Cadiz, for do. Christopher Kings- ton			5	37	10
Mar.	3	By bottomry for do. to Joseph Miller			6	200	
	31	By Loftus and Co. for your draft on P. Lamy to said Loftus and Co.			6	125	
		By do. for my draft on you to Digby and Co.]			5	147	
June	1	By balance due to me		10		290	10
						1150	
1803		Contra	Cr.				
Mar.	2	By William Warren for the Freight to Barba- does, payable 1 Month			5	100	
		By balance for her present value		10		400	
						500	

1803		Benjamin Bewley	Dr.	l. s. d.		
Feb.	1	To Claret sold him in Account	-	2	45	—
	9	To Sundries, sold him in Account	-		182	—
Mar.	4	To Lewis Lestock, for my Draft on him your Favour	-	5	219	—
May	22	To Acct. of Insurance, for the Premium of 250%. insured on the William	-	9	5	—
					451	—
1803		Linen Cloth	Dr.			
			Pieces			
Jan.	7	To Cash, bought from several	200	1	287	10
	15	To Claret received in Barter at L. 30 per	40	2	60	—
			240		347	10
1803		Ship Providence	Dr.			
Jan.	12	To Notes payable, for my half of said Ship bought from David Denham	-	3	250	—
	25	To Cash, paid David Denham for my half Repairs	-	1	25	—
			To Profit and Loss, gained hereby	-	40	—
					315	—
1803		Notes Payable	Dr.			
			l. s. d. No.			
Feb.	12	To Swift and Co. for mine from David Denham	250 00 0	1	2	250
Mar.	20	To Sundries, for mine taken up from Christopher Kingston for	159 14 4½	2		155 1 4½
Apr.	3	To Abel Archer my Acct. for mine from Wm. Ford	19 6 0	3	5	19 6
			To profit and Loss, gained by discount hereby	-		4 13
					429	4½
1803		Voyage to Rouen per the Ann and Mary, Ambrose Sutton master,	Dr.			
Jan.	18	To Cash, for amount of Invoice 100 Tubs Butter consigned Peter Lacherre my Acct.	-		125	10
			To Profit and Loss gained hereby	-		32
					157	10

1803	Contra	Cr.		l.	s.	d.
Jan. 3	By ship Bonadventure, bought from Benjamin Bewley at 2 months		2	400		
June 7	By acct. of Insurance for what he owed me in account, now discharged		9	51		
				451		
1803	Contra	Cr.				
		Pieces				
Feb. 3	By voyage to London, consigned to Lewis Lestock for my account	200	4	287	10	
	By balance remaining unsold	40	10	60		
		240		347	10	
1803	Contra	Cr.				
June 21	By cash, received from captain Denham for my freight and disbursements, &c.		1	40		
	By balance, for the present value of my $\frac{1}{2}$		10	27		
				315		
1803	Contra	Cr.				
		l. s. d. No.				
Jan. 12	By ship Providence, for mine passed D. Denham at 1 mo.	250 00 0	1	3	250	
Mar. 8	By general acct. of wares for mine passed Will. Ford at 1 mo.	19 6 0	2	7	19	6
12	By general account of wares for mine passed Christopher Kingston at 6 mo.	159 14 $4\frac{1}{2}$	3	7	159	14 $4\frac{1}{2}$
					429	$4\frac{1}{2}$
1803	Contra	Cr.				
Feb. 28	By Burgundy wine, for nt. proceeds of 100 tubs butter, amounting per saics to		6	157	10	

1803		Bills and Notes		Dr.				l.		s.		d.	
				l. s. d.		No.							
Jan.	21	To cash, for Edward Elliot's payable 1st March next, received of said Elliot	101	00	00	1	1	100					
Apr.	28	To hops, for Mat. Mead's payable 1st August next received from John Hart.	50	00	00	2	8	47	10				
May	4	To do. for Richard Pike's payable 6 months, received from said Pike	65	12	6	3	8	65	12	6			
	12	To sundries, for Luke Floyd's payable the 10th Nov. to John Johnston	40	00	00	4		38	16				
								255	18	6			
<hr/>													
1803		Voyage to Nantz per the Jenny Galley, Robert Scott Master		Dr.									
Jan.	29	To Sundries, for amt. Invoice of 125 Barrels Beef consigned Abel Archer my account						107					
		To Profit and Loss gained hereby					9	38	10				
								145	10				
<hr/>													
1803		Voyage to London per the Catharine of Dublin, W. Butler Master		Dr.									
Feb.	3	To Sundries for Amt. Invoice of 200 pieces linen cloth consigned Lewis Lestock my act.						290					
		To profit and loss gained hereby					9	38	10				
								328	10				
<hr/>													
1803		Tea		Dr.									
			Green Bohea										
Feb.	6	To sundries for Amount Invoice of 6 Chests from Lewis Lestock my account	lb.	lb.									
			600	600									
		To Profit and Loss, gained hereby					9	288					
								32					
								320					
<hr/>													
1803		Charles Carleton		Dr.									
Feb.	14	To sundries sold him at 1 month						165					
	17	To Cash, in full					1	12	12	6			
								177	12	6			

1803	Contra		Cr.		l.	s.	d.
			l.	s.			
Mar. 20	By Notes payable for Edward Elliot's - passed Christopher Kingston	101 00 00	1	3	101	—	—
May 25	By Cash, for Rich. Pike's discounted to him at 6 per ct.	65 13 6	2	1	63	17	8
	By balance for Math. Mead's remaining on hands	50 00 00	3	8	47	10	—
	By balance for Luke Floyd's remaining on hands	40 00 00	4	8	38	16	—
	By Profit and Loss, by discount		9		14	10	—
					251	18	6
1803	Contra		Cr.				
Feb. 25	By Abel Archer my acct. for Nt. Proceeds of 125 Barrels of Beef		5		137	10	—
1803	Contra		Cr.				
Mar. 22	By Lewis Lestock my acct. for Nt. Proceeds of 200 Pieces Linen Cloth		5		328	10	—
1803	Contra		Cr.				
Feb. 9	By Benja. Bewley, sold him in Acct. 1 Chest at 5s. per lb.	200		3	50	—	—
14	By Charles Carleton, sold him at 1 Mo. 1 Chest at 5s. 6d.		200	4	55	—	—
20	By Cash, sold Richard Ruby, 2 Chests at	200	200	1	105	—	—
Mar. 6	By Cash sold Richard Pike, 2 Chests at	200	200	1	110	—	—
		600	600		320		
1803	Contra		Cr.				
Feb. 17	By Voyage to Cadiz, for amount Hides bought in account		5		177	12	6

		Lewis Lostock of London, M. A. English	Dr. Ex.		l.	s.	d.
Mar 32	To Voy. per the Catharine for nt. proceeds of 200 pieces Linen cloth	300 00 00	9½	4	328	10	
May 9	To Loftus and Company for your draft on them	100 00 00	10	6	110		
June 14	To Edward Hall for his bill on George Fitzgerald and Company	182 5 10	10	8	200	10	5
	To balance, due to you	287 3 7	8½	10	311	2	2½
		869 8 7			950	2	7½
1803	Voyage to Cadiz per the Betty, John Pearl, Master		Dr.				
Feb. 17	To sundries for amt. Invoice of Leather and Hides consigned Edward Hall, my account			9	230		
	To profit and loss, gained hereby				75		
					305		
1803	George Gunn		Dr.				
Feb. 24	To Cash lent you at Interest at 6 per ct. per an.			1	50		
1803	Abel Archer of Nantz, m. a.		Dr.				
Feb. 25	To voyage thereto per the Jenny, for nt. proceeds beef my acct.	2750	Livres Ex. d.	4	137	10	
	To balance due to you				12	10	
	To profit and loss, gained by Ex. hereby	250	12		4	13	9
		3000			154	13	9
1803	William Warren		Dr.				
Mar. 2	To Ship Bonadventure for freight to Barbadoes			2	100		
June 1	To Burgundy Wine, for James King's bill on you to Richard Homan			6	47		
					147		

1803	Contra	Cr.	English Ex.	l.	s.	d.
Feb. 6	By Tea, for Amt. Invoice of 3 chests Bohea and 3 Do. Green per the Mermaid	220 00 0	10	4	242	—
Mar. 4	By Benj. Bewley, for my Draft on you to said Bewley	200 00 0	9 $\frac{1}{2}$	3	219	—
Apr. 13	By Claret to Pcter Laroche's Draft on you	125 8 4	10	2	137	19 2
20	By Voyage to Nantz per the George for Amt. Invoice of 3 Hhds. Tobacco consigned Abel Archer	72 10 0	10	7	79	15 —
25	By Hops, for Amt. Invoice of 20 bags per the Whale of Cork	245 00 0	9 $\frac{3}{4}$	8	268	17 9
June 19	— for the interest of his Advance on my affairs	6 11 1			2	10 8 $\frac{1}{2}$
	By Profit and Loss by Exa.				950	2 7 $\frac{1}{2}$
		869 0 5				

1803	Contra	Cr.
Apr. 23	By, Edward Hall of Cadiz my Acct. for Neat Proceeds of Leather and Hides per the Betty	8 305 — —

1803	Contra	Cr.
June 24	By Cash received in full for principal lent you	1 50 — —

1803	Contra	Cr.	Livres	Ex.
Mar. 29	By Cash, for my draft on you to Samuel Spence	1500	12 $\frac{1}{2}$	1 78 2 6
Apr. 3	By Sundries for your Draft on William Ford	1500	12 $\frac{1}{4}$	76 11 3
		3000		154 13 9

1803	Contra	Cr.
Mar. 15	By General Account of Wares, for my Draft on you to John Jones	7 51 1 8
19	By Sundries, for Digby and Company's 2 bills on me	23 — —
	By balance, due to me	10 72 18 4
		147 — —

1803	Burgundy Wine	Dr. Hhd.		l.	s.	d.
Feb. 28	To Sundries received per the Ann and Mary from Rouen - -	12		207	—	—
June 10	To Cash, refunded Richard Homan	1		2	—	—
	To Profit and Loss gained hereby	9		63	10	—
		12		272	10	—
1803	Bottomry	Dr.				
Mar. 3	To Swift and Co. lent Joseph Miller, master of the Bonadventure, at 15 per C. premium	2		200		
19	To William Warren, for insuring the same, Principal and Premium -	5		7	13	4
May 19	To Cash, lent Thomas Trusty, Master of the Rover, at 15 per Cent Premium -	1		150		
	To Profit and Loss gained hereby -	9		15		
				372	13	4
1803	Voyage to Nantz, per the Dolphin, Robert Fisher, Master	Dr.				
Mar. 24	To Sundries, for amount of Invoice of 16 Hhds. Tallow consigned to Abel Archer -			23	—	—
1803	Voyage to Bilboa per the Ann and Mary, Ambrose Sutton Master	Dr.				
Mar. 27	To Sundries, for Amount Invoice of Leather and Ox Hides, addressed to Arthur Ansley	9		217		
	To Profit and Loss gained hereby -			23		
1803	Loftus and Co. Paris, M. A.	Dr.				
		Livres Exch.				
Mar. 31	To Swift and Co. for their Draft on Peter Lamy -	2500	12	2	125	
May 2	To Sundries for your Draft on me to Richard Ruby -	1234	12		61	14
June 1	To Swift and Co. for Digby and Company's Draft on you	2880	14 $\frac{1}{4}$	2	147	
		6614			333	14

		Contra	Cr.		l.	s.	d.
1803			Hhds.				
Mar.	6	By Cash, sold to John Judd	-	1	1	24	10
		By do Richard Pike	-	1	-	23	
	8	By General account of Wares sold Wil-					
		liam Ford at 21 $\frac{1}{2}$ per	-	3	7	63	
	15	By General account of Wares, sold John					
		Jones at 23 $\frac{1}{2}$ per	-	2	-	46	
Apr	8	By Cash sold John Tisby, at 23 $\frac{1}{2}$ per		2	1	46	
May	2	By Loftus and Company my account sold					
		Richard Ruby	-	1	6	23	
June	1	By William Warren sold Richard Homan					
		at 23 $\frac{1}{2}$ 10s. per	-	2	5	47	
				12		272	10
1803		Contra	Cr.				
June	28	By Arthur Ansley my account received from					
		Thomas Trusty	-	8		165	
		By balance for Joseph Miller's contract remain-					
		ing on hands	-	10	270	13	4
						372	13 4
1803		Contra	Cr.				
		By balance for said Tallow in Abel Archer's					
		hands	-	10		231	
1803		Contra	Cr.				
May	11	By Arthur Ansley my Acct. for Nt. proceeds of					
		Leather and Hides	-	8		240	
1803		Contra	Cr.				
Apr.	11	By Cash for my Draft on you					
		favour Paul Roberts	-	2340	12 $\frac{1}{2}$	1	119 8 9
May	9	By Lewis Lestock for his Draft					
		on you	-	2250	10 $\frac{2}{3}$	5	110
		By balance, due to me	-	2024	12	10	101 4
		By Profit and Loss, lost by Exc.			9	3	1 3
				6614		333	14

1803	General account of Wares	Dr.	l.	s.	d.
Mar. 8	To Sundries bought from William Ford, 10 Hhds. Tallow, Nt. 95½ C. at 28% per Ton	3	132	6	
12	To Notes payable, bought from Chr. Kingston, 1200lb. Tanned upper Leather, at 6d½ per 1000lb. Sole at 6d¾ per		31	5	
	130 Ox Hides, Nt. 105 C. 2q. 14lb. at 19s. per C.		28	2	6
	To Sundries bought from John Jones 9 Hhds. Tallow, Nt. 3 Ton at 30% per Ton	3	100	6	10
	1000lb. Tanned upper Leather at 6d per.		90		
	1000lb. Sole at 6d½ per		25		
			27	1	8
			434	2	00
1803	Bonds	Dr.			
Apr. 5	To Stock, for Henry Harding's bearing interest at 6 per cent per Annum	1	500		
	Gregory Grace's do. at do.		300		
	To Profit and Loss gained hereby	9	9		
			809		
1803	Voyage from London to Nantz, per the George of Bristol, Ad. Bray, M.	Dr.			
Apr. 20	To Lewis Lestock my acct. for amt. Invoice of 3 Hhds. Tobacco consigned Abel Archer on my account	5	79	15	
1803	Wares from Leghorn	Dr.			
		Chests			
		Florence Wine Oil			
Apr. 28	To Sundries per the Hopeful, for my account	50	50	205	
	To balance for the sales	20	17	101	5
		70	67	306	5
1803	Henry Hall of Leghorn	Dr.			
		Dollars Exch.			
May 14	To Cash for your Draft on me to Digby and Company	240	4	11	1
19	To Arthur Ansley for your Draft on him	440	5	00	8
	To profit and Loss, gained by Exchange hereby				9
		610			1

1803	Contra	Cr.	l.	s.	d.
Mar. 24	By voyage to Nantz, per the Dolphin, for 16 hhd. tallow consigned Abel Archer	6	222	6	
27	By voyage to Bilboa, &c. for 2200lb. tanned upper leather consigned Arthur Ansley my acct.	6	56	5	
	2000lb. sole		55	4	2
	1300 Ox hides		100	16	10
			434	2	00
1803	Contra	Cr.			
May 17	By cash received from Gregory Grace's bond delivered up to him	8	309		
	By balance for Henry Harding's bond	10	500		
			809		
1803	Contra	Cr.			
May 7	By profit and loss, for the cost of 3 hhd. Tobacco lost	9	79	15	
1803	Contra	Cr.			
Apr. 9	By cash, sold John Tisby	5	2	1	18
16	By cash, sold Richard Pike	10	10		55
May 2	By Loftus and company, sold Richard Ruby	5	5	6	27
	By balance for the cost of	50	50	10	205
		70	67		306
					5
1803	Contra	Cr.			
Apr. 8	By wares from Leghorn for amt. invoice of 50 chests Florence Wine, and 50 chests do, Oil per the Hopeful	680	5	7	170

1803		Hops	Dr.		l. s. d.			
Apr. 25		To sundries, for amt. Invoice of 20 Bags received per the Whale, my account	C. q.					
			70	0	6	356	17	9
		To profit and loss gained hereby			9	30	13	7 $\frac{1}{2}$
			700			387	11	4 $\frac{1}{2}$
1803		Edward Hall, Cadiz, M. A.	Dr.					
			Dollars Ex.					
Apr. 23		To voyage thither per the Pearl for nt. pros. leather and hides	1525	4	6	305		
		To profit and loss gained by exchange			9		10	5
			1525			305	10	5
1803		Arthur Ansley, Bilboa, M. A.	Dr.					
			Pieces $\frac{1}{8}$ Ex.					
May 11		To voyage thither per the Ann and Mary for nt. pros. of lea. and hides	1200	4	6	240		
		To Bottomry received from Thomas Trusty for my acct.	825	4	6	165		
			2025			405		
1803		Charges	Dr.					
June 16		To Claret for 1 hhd. bottled for the use of the house			2	8		
		To cash expended the last 5 months per book of charges			8	100		
						108		
1803		Cash transferred from Folio I	Dr.					
May 17		To bonds, received from Gregory Grace	7		309			
	19	To profit and loss, received from John Johnston	9		115			
	25	To bills and notes received from Richard Pike	4		63	17	8	
June 4		To profit and loss, won at a horse-race	9		11	10		
	16	To Claret, received from Peter Percival	9		12			
	27	To profit and loss, gained by a horse bought and sold immediately	3		3	10		
	21	To ship Providence, received from the master of said ship				40		
		To sundries received from George Gunn	5		51			
						340	9	2

		Contra	Cr.		l.	s.	d.
1803							
Apr.	25	By Cash, sold Luke Floyd 2 Bags at 6l. per C.	C. q. 7 0	1	42		
	28	By sundries, sold John Hart 3 Bags at 6l. per C.	10 2		63		
May	4	By Bills and Notes, sold Richard Pike 3 Bags at 6l. 5s. per C.	10 2	4	65	12	6
	12	By Bills and Notes, sold John Johnson, 2 bags at 5l. 10s. per C.	7 0	4	38	10	
		By balance remaining on hands 10 bags containing	35 0	10	178	8	10
			70 0		387	11	4
1803		Contra	Cr.				
			Dollars Exc.				
June	14	By Lewis Lestock for your bill on George Fitzgerald and Company	1000 43 ³ / ₄	5	200	10	5
		By balance due to me	525 4s.	8	105		
			1525		305	10	5
1803		Contra	Cr.				
May	14	By Henry Hall for his Draft on you	550	4 7	110		
		By balance due to me	1475	4 10	295		
			2025		405		
1803		Contra	Cr.				
	29	By Profit and Loss expended these last six Months		9	108		
1803		Contra	Cr.				
May	14	By Henry Hall Leghorn my account, paid Bernard Brewer		7	59		
	19	By Bottomry, lent Thomas Trusty, Master of the Rover Galley		6	150		
June	7	By Insurance, paid Benjamin Bewley		9	159		
	10	By Burgundy Wine paid Richard Homan		6	2		
	30	By charges expended these 5 last Months		8	100		
		By balance remaining in Chests		10	263	4	
					3405	9	2

1803	Account of Insurance	Dr.	l.	s.	d.
June 7	To Sundries lost on the William, of Dublin		210		
1803	By Profit and Loss	Dr.			
May 7	To Voyage to Nantz per the George, for 3				
	Hhds. Tobacco lost per said ship	7	79	15	
	To bills and notes, lost by discount thereby	4		14	10
	To Lewis Lestock, London, my account lost by				
	Excha. thereby	5	2	10	8½
	To Loftus and Company Paris, my acct. lost by				
	Excha. thereby	6	3	1	3
	To Insurance lost thereby	9	199	15	
	To Charges expended these 6 months past	8	108		
	To Stock for my Nt. Gain these 6 months past	1	346	7	4
			740	4	1½

Remark on an Entry on the Cr. side of Profit and Loss, viz. June 4th. By Cash, won, by Wagering at a Horse Race.

THE Waste-Book Entry, which was the cause of this, ought never to have been admitted into a book of this kind, because no person concerned in Trade ought ever to meddle with Gaming, and because the mention of it is a bad example to the Learner.

A celebrated Author in his treatise on Education, after allowing that the Art of Gaming as it is practised, not only at the Gaming table, but at Horse Races, &c. is of no use in itself, and even hurtful in other respects. He says, the mode of raising money by Gaming whether at play, as Cards or Dice, the Stocks, or any other mode, by which one man's Gain is directly in proportion to another's Loss, and the advantage is in no sense mutual, I scruple not to pronounce absolutely wrong and iniquitous. It is a direct method of promoting envy, jealousy, and hatred; it never fails to give a person a dislike to sober industry, as too slow a mode of raising Money; it therefore frequently prepares those who are unsuccessful in it, for Theft and Robbery, and the most desperate and fatal courses which commonly end in a public Execution, or Suicide.

And all that a man can acquire by the practice of Gaming, is such a low, cunning, and a turn for tricking and over-reaching, as debases the heart, and really hurts the head, with respect to any thing great and noble. It is also to be observed, that let a man's fortune be ever so great, it is liable to be exhausted by the practice of gaming: for, the temptation to risk greater and greater sums is hardly to be resisted, playing for small sums gradually growing insipid and disreputable.

1803	Contra	Cr.	l.	s.	d.
Apr. 30	By Cash, for insuring to William Ford on the Eagle for Bilboa - - -	1	5	5	—
May 22	By Benjamin Bewley for insuring Sundries on the William for Leghorn - - -	3	5	—	—
	By Profit and Loss, lost hereby - - -		199	15	—
			210	—	—
1803	Contra	Cr.			
May 19	By Cash, being an Apprentice Fee with Thos. Johnston - - -	8	115	—	—
June 4	By Cash, won by wagering at a Horse-race - - -		11	10	—
17	By Cash, gained by a Horse bought and sold immediately - - -		3	10	—
24	By Cash, gained by 4 Months interest, on 50l. lent George Gunn - - -	1	1	—	—
	By Claret gained thereby - - -	2	124	—	—
	By Ship Bonadventure gained thereby - - -	2	84	13	4
	By Ship Providence, gained thereby - - -	3	40	—	—
	By Notes payable, gained by discount thereby - - -	3	4	13	—
	By Voyage to Rouen per the Ann and Mary - - -	3	32	10	—
	By Voyage to Nantz per the Jenny Galley - - -	4	30	10	—
	By Voyage to London, &c. - - -	4	38	10	—
	By Tea gained thereby - - -	4	32	—	—
	By Voyage to Cadiz per the Betty - - -	5	75	—	—
	By Burgundy Wine, gained thereby - - -	6	63	10	—
	By Abel Archer Nantz my account - - -	5	4	13	9
	By Bottomry - - -	6	15	—	—
	By Voyage to Bilboa, &c. - - -	6	23	—	—
	By Bonds - - -	7	9	—	—
	By Henry Hall Leghorn my account - - -	7	1	—	—
	By Hops gained thereby - - -	8	30	13	$\frac{1}{2}$
	By Edward Hall, Cadiz, my account - - -	8	10	5	—
			740	4	$1\frac{1}{2}$

1803

Balance

Dr.

l. s. d.

To Cash, in my hands	263	4	—
To Claret, for 10 tun remaining unsold	300	—	—
To Swift and Company, remaining due to me	290	10	—
To ship Bonadventure, for her present value	400	—	—
To Linen Cloth for 40 Pieces remaining unsold	60	—	—
To ship Providence, for the present value of my half	275	—	—
To Bills and Notes, for Matthew Mead's Note	47	10	—
— Luke Floyd's Do.	38	16	—
To William Warren, remaining due to me	72	18	4
To Bottomry, for Joseph Miller's contract on Hands	207	13	4
To Voyage to Nantz, per the Dolphin for 16 hhds. Tallow yet unsold	231	—	—
To Lofus and Company of Paris my acct. due me 2024 livres Tournois at 12d. per	101	8	—
To Bonds for Henry Harding's bond remaining on hands	500	—	—
To Wares from Leghorn, for cost of 50 chests Wine, and 50 do. Oil	205	—	—
To Hops, for 10 bags wt. 35C. remaining unsold	178	8	16
To Edward Hall, Cadiz, my account, due to me 525 Dollars, at 4s. per, is	105	—	—
To Arthur Ansley, Bilboa, my account, due to me 1475 Dollars, at 4s. per, is	295	—	—
	3571	4	6

LEGER, No. I.

[10]

69

1803	Contra	Cr.	l.	s.	d.
	By Lewis Lestock my account due to him 287l.				
	3s. 7d. English at $8\frac{1}{3}$ per cent is		311	2	$2\frac{1}{2}$
	By Abel Archer my account due to him 250				
	Livres tournois 12d. per		12	10	—
	By wares from Leghorn, for sales 20 chests				
	Wine and 17 Oil		101	5	—
	By Stock for my neat Capital		3146	7	4
			3571	4	$6\frac{1}{2}$

END OF THE
FIRST SET.

1803.

Steal not this Book for fear of shame
for herein is inscribed my Name
The first is written in all 'mens' signs
The second with Pencil in Letters bright

Respectfully
James E. M. 1803
J. E. M.

WASTE-BOOK,

NO. II.

Dublin, 1st July, 1803.

INVENTORY of the Effects and Debts, active and passive of me A. B. taken this day, viz.		l.	s.	d.
		l.	s.	d.
✓ I HAVE in ready money, per balance		236	4	00
✓ Legcr A.				
✓ 10 tun claret, worth		300	00	00
✓ 40 pieces linen, worth		60	00	00
✓ 50 chests wine, and do. 50 oil, on the Dr. side of wares from Leghorn		205	06	00
✓ 10 bags Hops, nt. 35 C.		178	8	10½
✓ 16 hhds. tallow, remaining in Abel Archer's hands, on the Dr. of the voyage to Nantz, per the Dolphin		231	00	00
✓ Mat. Mead's note of 50 <i>l.</i> payable 1st August, for		47	10	00
✓ Luke Floyd's 40, payable 10th Nov. for		38	16	00
✓ Henry Harding's Bond, with interest since 25th March		500	00	00
✓ Joseph Miller's contract on Bottomry, for		207	13	4
✓ Ship Providence, for my half, worth		275	00	00
✓ Ship Bonadventure, worth		400	00	00
✓ Swift and co. for balance due to me on their account		290	10	00
✓ William Warren for balance due to me, on his account		72	18	4
✓ Loftus & Co. Paris, my acct. for balance due to me thercon 2024 livres at 12 <i>d.</i> per livre		101	4	00
✓ Edward Hall, of Cadiz, my acct. for balance due to me thercon, 525 dollars at 4 <i>s.</i> per dollar		105	00	00
✓ Arthur Ansley, of Bilboa, my acct. for balance due to me thercon, 1475 dollars at 4 <i>s.</i> per dollar		295	00	00
		3571	4	6½
I owe as follows :		l.	s.	d.
✓ To Lewis Lestock, London, my acct 287 <i>l.</i> 3 <i>s.</i> 7 <i>d.</i> English at 8½ per cent.		811	2	2½
✓ To Abel Archer, Nantz, my acct. 250 livres at 12 <i>d.</i> per		12	10	00
✓ To wares from Leghorn, for sales of 20 chests wine and 17 oil (on the Cr. side)		101	5	00
		424	17	2½

Dublin, 2nd July, 1803.

	L.	s.	d.
Received from on board the Argos, of Bilboa, Thomas Tider, master, 10 bags Spanish wool, neat 2800lb. consigned me by Arthur Ansley to sell for his account			
Paid Freight, &c. on said Wool	12		
3rd			
Received from Digby and Company of Dublin, for Loftus and Company of Paris' bill on them, my favour at sight, remitted by said Loftus and Co. their acct for	200		
5th			
Bought from Thomas Nicholson, at 3 mo. 90 Picces Linen Cloth, containing 2000 yards, quantity 100 score at 30s. per score	150		
8th			
Received from Joseph Williams for 2 bags Spanish Wool sold him, account Arthur Ansley, neat 560lb. at 2s. 2d per lb.	77		
10th			
Received per the Eagle Sloop, John Grainger master from Rouen, 20 hhds. Burgundy Wine, consigned to me by Peter Lacherre, to sell for his account			
Paid Duty, Freight, &c. on said Wine	80		
13th			
Received from Samuel Lapham, Loftus & Co. of Paris' bills on me, my acct. favour said Lapham, £100			
For which delivered him,			
2 bags Spanish Wool acct. Arthur Ansley, nt. 565lb. at 2s. 10d. per lb.	80	00	00
Cash, paid for balance	19	19	2
	100		
16th			
Received per the Whale of Cork, George Hartwell master, from London, the following Wares consigned to me, by Lewis Lestock to sell for his account			
4 puncheons single refined Sugar nt. 32C.			
4 do. double refined Loaf sugar—32 do.			
1 chest Green Tea nt. 200lb.			
1 do Bohea do.—200lb.			
Paid Duty, &c. thereon	40		

Dublin, 18th July, 1803.

	l.	s.	d.
Sold Charles Carleton at 1 month,			
1 chest Lestock's Green Tea, neat 200lb. at 6s.	60	—	—
22d			
Sold Anthony Armstrong, 2 tun Claret at 45l. per tun			
7.90 00 00			
For which received from said Armstrong, his draft on Loftus and Co. Paris, my favour at Usance remitted them this day on their acct. for 1800 livres, Exch. at 12d per livre	90	—	—
25th			
Received from Abel Archer, Nantz, sales of 16 hhds. tallow, formerly consigned to him in the Dolphin, Robert Fisher, master, to sell for my account; the neat proceeds amounting to 5600 livres tournois: in return whereof, he also advises me, that he has, according to my order, shipped in the Ann and Mary, Ambrose Sutton, master, for London, 20 pipes Cogniac Brandy, and consigned them to Lewis Lestock, to sell for my acct. cost, &c. amounting to the same sum, Exch. at 12d. per livre, is	280	—	—
27th			
Sold John Demsey, 3 bags wool, acct. Arthur Ansley nt. 835lb. at 2s. 9d. per lb.	7. 114	16	2
Received from said Demsey, in part	54	16	2
His note payable 29th Sept. for the } balance	60	00	00
	114	16	2
28th			
Sold James Delap, 3 bags Spanish wool, acct Arthur Ansley, 840lb. at 2s. 10d. per lb.	7. 119	00	00
For which received from said Delap, 60 pieces linen cloth, containing 1400 yards, quantity 70 score, at 34s. per score	119	—	—
31st			
Received from sundries this month, per Cash-book	331	16	3
Paid sundries this month, per Cash-book	151	19	2

Dublin, 1st August, 1803.			<i>l.</i>	<i>s.</i>	<i>d.</i>
✓ Closed Arthur Ansley's account Spanish wool, and sent him account of sales, the total of the sales being 300 <i>l.</i> 17 <i>s.</i> 1 <i>d.</i>			<i>l.</i>	<i>s.</i>	<i>d.</i>
Charges (already posted)			12	00	00
My commission at $2\frac{1}{2}$ per cent, is			9	15	5
Neat proceeds			399	1	8
			390	17	1
4th					
✓ Made abatement to Joseph Williams for defect in Arthur Ansley's wool, and refunded him			2	10	
6th					
✓ Bought from Christopher Kingston, at 6 months, viz.			<i>l.</i>	<i>s.</i>	<i>d.</i>
2000 <i>lb.</i> tanned upper leather at $6\frac{1}{2}$ <i>d.</i>			54	3	4
2000 <i>do.</i> sole at 7 <i>d.</i> per			58	6	8
150 Ox hides, nt. 123 <i>C.</i> 2 <i>q.</i> at 19 <i>s.</i> per C.117			6	7	
			229	16	6
Shipped the above in the Providence, David Denham, master, for Bilboa, and consigned them to Arthur Ansley, by his order, and for his account					
Paid duty and fees, &c.			6	3	6
My commission at $2\frac{1}{2}$ per cent			5	18	00
			241	18	
7th					
✓ Paid Christopher Kingston, in full for leather and hides bought of him acct. Arthur Ansley, Bilboa, viz.			<i>l.</i>	<i>s.</i>	<i>d.</i>
By dis. of 229 <i>l.</i> 16 <i>s.</i> 6 <i>d.</i> amt. of the leather and hides paid 6 mo. before due, carried to the credit of said Ansley			6	17	$10\frac{3}{4}$
By Mat. Mead's note to me due 1st August, delivered said Kingston			50	00	00
By cash for balance			172	18	$7\frac{1}{4}$
			229	16	
10th					
✓ Sold to John Healy, for his bill on Swift and Co. at sight, which I have sent into the Bank, 2 hhds. Burgundy, belonging to Peter Lacherre of Rouen, at 23 <i>l.</i> per hhd.			46		

Dublin, 12th August, 1803

	l.	s.	d.
Sold Richard Ruby, for Account of Lewis Lestock			
	l.	s.	d.
1 Chest Bohea Tea Nt. 200lb at 6s. 6d. } per	65	00	
5 C Single Refined Loaf Sugar at 4l. } per	20	00	
5 C. Double Refined Do. at 6l. per	30	00	
	115	00	
Received in Part - - - - -	5	00	
His Bill on Thomas Nicholson, at 1 } Month for the balance	65	00	
	115		
----- 14th -----			
Received advice from Arthur Ansley of Bilboa, that he has, according to my orders, shipped in the Adven- ture of London, John Maddock Master, to the consig- nation and risk of Lewis Lestock there, viz. 10 Bags Spanish Wool, the Cost, &c. there being 1500 pieces $\frac{2}{3}$ for which said Lestock is to credit me in my account, at 44l. per Piece, and I shall credit said Ansley at 4s. Irish, is	300		
----- 18th -----			
Received from Charles Carleton in full for Tea sold him 18th ult. account Lestock	60		
----- 21st -----			
Bought from William Walker, Acct. Lewis Lestock London, on my Note payable 1 Month - 50 Pieces Linen Cloth containing 1100 Yards, at 32s. per score - - - - -	88		
----- 25th -----			
Received from Richard Pike, for the following sold him			
5 C. Lewis Lestock's Single Refined Loaf } Sugar at 4l. per - - - - -	20	00	
5 C. Do's Double Refined do. at 6l per	30	00	
2 Hhds. Lacherre's Burgundy at 23l.	46	00	
----- 28th -----			
Sold to Robert Runner, at 3 months, 4 Hhds. La- cherre's Burgundy Wine, at 23l. 10s. per	96		
	94		

Dublin, 27th August, 1803.

Shipped on board the Mary Sloop of Wexford, John Darcy Master, by order of Thomas Devereux of said Place, and consigned to him, for his Acct. and risk, viz.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
1 Puncheon of Lestock's single refined } Loaf Sugar qt. 8C. at 4l. per C.	32	00	
1 Do. double refined Nt. 8C. at 6l. per	48	00	
4 Hhds. Lacherre's Burgundy at 23l. per	92	00	
Paid Duty and Fees, &c.	1	1	8
	173	1	8

For which said Devereux has assigned me on William Warren, for

173 1

31st

Received from Sundries this month, per Cash-book

206

Paid sundries this month, per Cash-book

182 13 9

2d September

Shipped on board the Whale of Cork, George Hartwell, Master, for London, to the address of Lewis Lestock, for his account and risk, viz.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
50 Pieces Linen Cloth bought 21st ult. } and charged his acct.	88	00	

	<i>l.</i>	<i>s.</i>	<i>d.</i>
40 Do. qt. 960 } 90 Do. qt. 2000 } formerly bot. } 60 Do. qt. 1400 } for my Acct. }	60	00	
	150	00	
	119	00	
Paid charges at shipping	5	00	
My commission on the whole	10	11	

344 11

5th

Lewis Lestock of London, advises per Letter of 30th ult. that Peter Lacherre of Rouen, hath drawn on him on Account of Burgundy Wine in my hands belonging to said Lacherre, and that said Lestock hath carried the draft to the debit of his account with me, 200l. English, Exchange at $10\frac{1}{2}$ per cent

221

Dublin, 7th September, 1803.

Taken to my own account the remainder of Lewis Lestock's Sugar, (at his request) viz.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
14 C. Single refined Loaf Sugar at } 3 <i>l.</i> 10 <i>s.</i> per C. - - }	49	00	
14 Do. Double refined do. at 5 <i>l.</i> per	70	00	

119

9th
Closed Lewis Lestock's Acct. Wares, and sent him an account Sales, viz.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Charges (not posted as yet) amount- ing to - - - }	5	00	
My Commission at 2½ per cent on } 424 <i>l.</i> (the Total of the Sales) }	10	12	
Neat Pooceeds, (this and the former } Charges deducted) is - }	358	8	

384

12th
Sold Richard Ruby at 6 months, 4 Hhds. Lacherre's Burgundy, at 24*l.* per - - -

96

Received from Richard Ruby, after book- ing the last Sales of Lacherre's Bur- gundy to him, in full payment thereof }	93	2	5
Allowed him 6 months Discount 6 per cent, for said Lacherre's account Bur- gundy Wine - - - }	2	17	7

96

16th
Paid John Dawson, for Eben. Pike of Cork's bill on me, favour of said Dawson, at sight - -

50

18th
Made abatement to Richard Ruby on the 200*lb.* Bohea Tea sold him 12th ult. for account of Lewis Lestock, and refunded him 1*l.* per *lb.* - -

16

21st
Sold William Walker 4 Hhds. Burgundy, account Peter Lacherre, at 23*l.* 10*s.* per 694 00

	<i>l.</i>	<i>s.</i>	<i>d.</i>
For which received from said Walker my } Note to him 12th ult. for }	88	00	
Cash, for balance - - -	6	00	

94

Dublin, 24th Sept. 1803.

Closed Peter Lacherre's acct. Burgundy, and sent him acct. Sales

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Charges (not posted) amount to	7	4	00
My Commission on 468 <i>l.</i> (the total of Sales) at $2\frac{1}{2}$ per cent. is	11	14	00
Neat proceeds (this and the former Charges deducted)	366	4	5

385 2 5

26th

Bought from Charles Carleton, for account Peter Lacherre, viz.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
6 hhds. Tallow, nt. 3 ton at 30 <i>l.</i> } per ton - - - - - }	90	00	00
2400lb. Tanned upper Leather at 7 <i>d.</i> } per lb. - - - - - }	70	00	00
2400lb. Sold do. at $6\frac{1}{2}$ <i>d.</i> per - - - - -	65	00	00

225 00 00

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Delivered him John Demsey's Note } payable 29th, for	60	00	00
Luke Floyd's payable 10th November, } discounting it at 6 per cent per } Annum) for 40 <i>l.</i>	39	14	3

Cash, paid for balance 125 5 9

225 00 00

Shipped them in the Hopeful Galley, George Quarrel master, to the address of said Lacherre, for his account.

Paid Duty and Fees, &c. - - - - -	9	3	00
My Commission on the whole at $2\frac{1}{2}$ per cent	5	17	00

240 - -

29th

Remitted Lewis Lestock of London, his account, William Warren's bill on Digby and Co. to me, at 10 days St. 225*l.* Eng. Exc. at $10\frac{1}{2}$ per cent. 248 6 10 $\frac{1}{2}$

For which delivered said Warren

	<i>l.</i>	<i>s.</i>	<i>d.</i>
My receipt to him in full for the balance of his account - - - - - }	246		
Cash, paid the remainder,	2	6	10

248 6 10

Dublin, 20th September, 1803

	l.	s.	d.
Received from Sundries this month, per Cash-book	99	2	5
Paid Sundries this month, per Cash-book	204	16	3½
October 1st			
Received from Henry Harding, for half a year's interest of 500l. due to me per his Bond and Warrant.	15		
2nd			
Received from Lewis Lestock, Sales of 20 Pipes Brandy consigned to him in the Ann and Mary, Ambrose Sutton, Master, my Account, neat proceeds amounting to 300l. at 10½ per cent	331	17	6
In part thereof he has remitted me his bill on Thomas Preston, for 177l. Irish to my order the 20th inst. value 160l. Eng. at do. Exa. which said Preston has accepted.			
5th			
Received per the Bonadventure, Joseph Miller, mast. from Barbadoes, 20 Puncheons Rum, containing 2200 gallons, consigned to me by James Pearson, to sell for his account			
Paid Duty, &c. here	220		
6th			
Received from Joseph Miller, master of the Bonadventure Galley, 20 hhd. Sugar, nt. 10 ton, in full payment of 230l. principal and premium formerly lent him on bottomry	230		
8th			
Delivered Thomas Nicholson my bill on Edward Hall, of Cadiz, favour said Nicholson at Usa. being for balance of my account with said Hall, 525 dollars, Exa. at 49d. per dollar	107	3	9
For which received from said Nicholson			
His Rect. in full for balance due to him	85	00	00
Cash for the remainder	22	3	9
10th			
Robert Runner is dead, in such circumstances, that what he owed me for Peter Lacherre's Burgundy is lost beyond recovery, which is	94		

Dublin, 14th October, 1803

Paid Eben Pike, of Cork, his Draft on me favour
 Thomas Bell, at sight - - - - - £. 100 00 00
 By my draft on Swift and Co. to said Bell

100

17th

Received from Thomas Preston, for the two follow-
 ing bills, viz.

L. s. d.
 Lewis Lestock's accepted the 2nd inst. 177 00 00
 Eben. Pike's bill received this day }
 from Cork, and presented to said } 123 00 00
 Preston }

300

Sold Richard Pike as follows, viz.

L. s. d.
 2 Bags Hops nt 7C. at 6l. per 42 00 00
 3 Tun Claret at 45l per 135 00 00
 4 Chests Florence wine at 2l. 6s per 9 04 00
 1 hhd. Barbadoes Sugar, nt. 9½ C. at }
 30s. per } 14 5 00
 4 C. double refined Loaf Sugar at }
 6l. per } 24 00 00
 224 9 00

For which received from him,

L. s. d.
 Loftus and Company's bill on me }
 at sight, to William Warren, and } 200 00 00
 by him endorsed to said Pike for }
 Cash, for balance - - - - - 24 9 00

224

9

23d.

Accepted for the honour of Lewis Lestock, a bill
 drawn by him on Richard Ruby, and protested by Fran-
 cis Lynam for non payment

L. s. d.
 I have paid the bill and charges 100 5 00
 My brokerage at ½ per cent is 00 10 00

100

15

Dublin, 26th October, 1803.

l.

d.

Sold to Thomas Bell, viz.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
1 Puncheon James Pearson's Rum } qt. 110 gallons, at 4 <i>s.</i> per -	22	00	00

Received from him in payment

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Said Bell's Bill of 250 Livres Tourn on Samuel Spence, of Nantz, at 12 <i>d.</i> per, remitted Abel Archer for the balance of my account with him } Cash, for balance - - -	13	00	05
	8	19	7

22

28th

Received from Loftus and Company, Paris, my ac-
count two Bills, viz.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Their Bill of the 28th Curr. N. S. on Digby and Co. Dublin at Usance, value 2024 Liv. Tou (the balance of my account with Do) at 12½ <i>d.</i> per, which said Digby has accepted } A Bill on Digby and Co. London, pay. 1st Dec. O. S for 200 <i>l.</i> Eng. with orders to get it discounted for their acct. Exc. at 10 per C. and Disc. at 6 per C. per An which bill on said terms I keep for my own acct. and is }	105	8	4
	218	15	5

324 3 9

31st

Received from sundries this month, per Cash-Book

370 12 4

Paid sundries this month, per Cash-Book

320 5 —

November 3d

Received advice from Eben. Pike, Cork, that he has,
according to my orders, shipped in the Success of said
place, John Rover, master, for Nantz, 150 barrels beef,
for the account and risk of Abel Archer there; and that
for the cost, (amounting to 110*l.* 5*s.*) he has drawn on
Lewis Lesstock, London, for my acct. a bill of 100*l.* Eng.
(being the value) at 10½ per cent.

110 5 —

Dublin, 5th November, 1803.

Received per the Providence, David Denham master,
from Cadiz, the following Wares, consigned to me by
Edward Hall, of said place, to sell for his acct. viz.

70 chests Seville Oranges.
30 chests Lemons.

Paid Duty and Freight, &c. on said Wares
8th

Received from Thomas Williams, Eben. Pike of
Cork's Draft on me to said Williams at sight 7.85 00

For which delivered him

	l.	s.	d.
3 Bags Hops, Nt. 10C. 2qt. at 6l. per C.	63	00	00
2 Hhds. Claret, at 11l. per	-	22	00

10th

Bartered with Charles Carleton, as follows, viz.

10 Chests Edward	}	15 Chests at 28 per	s.	l.	s.	d.	
Hall's Seville Oranges							
5 Chests Lemons							

For which received from him, 24 barrels beef, at 17s.
6d. which I keep for the account of said Hall

13th

Bought of Christopher Kingston, for acct. Edward
Hall, viz.

	l.	s.	d.
26 barrels Beef, at 17s 6d per	22	15	00

For which delivered him, viz.

	l.	s.	d.
1 Hhd. Barbadoes sugar Nt. 9½C. at } 30s per C. - - - - - }	14	5	0
2 C. Single refined loaf sugar at 4l. 5s. } per C. - - - - - }	8	10	0

l. s. d.

36

85

21

22 15

Dublin, 16th November, 1803

l. s. d.

Sold Richard Ruby, viz.

	l.	s.	d.
5 chests Edward Hall's Seville Oranges } 7 chests at 28s. per	9	16	
2 chests Lemons }			
1 bag hops nt. 3½ C. at 6l. per	21	00	
	30	16	

For which received from him, viz.

	l.	s.	d.
John Clark's Note payable 10 Jan. next, at 6 per cent. per ann. dis- count for 30l. }	29	14	7
Cash for the balance - - -	1	1	5
	30	16	

18th

Settled with David Denham, master of the Providence, and received from him my half balance of his acct. of freight and disbursements, &c.

45

20th

Received from Digby and Co. of Dublin, in ready money for the two following bills received last month, and then posted, viz.

	l.	s.	d.
One the Draft of Loftus and Co. Paris, on said Digby, accepted the 28th ult. and due this day }	105	8	4

The other bill at 200l. Eng. on Digby and Co. of London, paya. 1 Dec. which said Digby's of Dublin have discounted at 6 per Cent. per Annum, Exa. at 10 per cent. is here }	219	12	0
	325		

4

Dublin, 23d Nov. 1803.

Bought of Charles Carleton, at 3 months, viz.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
1200lb Tanned upper Leather at } 6 $\frac{1}{4}$ d per lb.	31	5	00
1200lb. Sole Leather, at 6 $\frac{3}{4}$ d. per lb.	33	15	00
	65	00	00

Shipped in the Providence, David Denham, Master, do. Tanned Leather, together with 50 barrels beef bot. the 10th and 13th, and consigned to Edward Hall Cadiz, for his account and Risk :

Paid Duty and Fees, &c.	3	10	00
My Commission on the whole, at } 2 $\frac{1}{2}$ per cent. is	2	16	1 $\frac{1}{2}$

24th

Paid Charles Carleton what was due to him for Tanned Leather, bought and posted yesterday, he allowing me 3 months discount on 65*l.* at 6 per cent per annum for my acct.

Discount thereon	-	-	-	64	00	06
	-	-	-	19	06	

28th

Received from Eben. Pike of Cork, for his account, James Comerford's bill on Swift and Co. my favour, which said Swift and Co. make good in account

30th

Received from Sundries this month per Cash-book

Paid sundries this month per Cash-book

December 1st

Sold Ben. Bewley as follows, viz.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
1 Puncheon James Pearson's Rum } qt. 108 gallons, at 4 <i>s.</i> per	21	12	00
3 Chests Edward } Hall's Oranges } 4 chests at 28 6 per	5	14	00
1 do. Lemons }			
4 bags Hops nt. 14 <i>C.</i> at 6 <i>l.</i> per	84	00	00
1 hhhd Barbadoes Sugar nt. 10 $\frac{1}{2}$ <i>C.</i> } at 32 <i>s.</i> per C.	16	16	00

Received from him in part

Charles Carleton's Promissory note of 50 <i>l.</i> payable 1 Feb. disct. at 6 per cent per annum	15	10	00
	49	10	00

65 00 00

l. *s.* *d.*71 6 1 $\frac{1}{2}$

65

100

371 1 9

103 10 6

128 2

Dublin, 4th December, 1803.

Sold to Sundries on credit, the remainder of Edward Hall's Fruit, viz.

			<i>l.</i>	<i>s.</i>	<i>d.</i>
To A. B.	{ 15 chests oranges and 7 do. lemons }	at 25s per	31	18	
To C. D.	{ 16 chests oranges and 8 do. lemons }	at 29s per	34	16	
To E. F.	{ 12 chests oranges and 5 do. lemons }	at 29s per	24	13	
To G. H.	{ 9 chests oranges and 2 do. lemons }	at 29s per	15	19	

7th

107 6

Closed the account of Edward Hall's Fruit, and sent him account Sales, viz.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Paid Charges (not posted)	1	00	
Cellerage due still to John Johnson for one month	2	00	
My commission on 143 <i>l.</i> 16 <i>s.</i> (the total Sales) at 2½ per	3	11	10¾
Nt. proceeds (carried to the credit of his account)	101	4	1

9th

107 16

Arthur Ansley of Bilbao, hath ordered me per letter of 19th ult. to remit what is due to him, to Abel Archer of Nantz. I have accordingly ordered him to credit said Ansley for 2731 liv. 11 sol. 3 den. and 1 debit Arthur Ansley for the same, as follows,

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Said Ansley my acct. for balance thereof 25 dollars, equal to 100 livres, exc. at 12 <i>l.</i> per livre	5	00	
Ditto his acct. for balance thereof, 2631 liv. 11 sol. 3 den. exchange at 11 <i>l.</i> per livre	131	11	6¾

136 11 6¾

Dublin, 12th December, 1803.

	l.	s.	d.
Received from Adam Bray, master of the Fortune of Bristol, from Cadiz, 150 <i>l.</i> for principal and premium of money lent him on bottomry, by Edward Hall of Cadiz, to be paid to me, for his account, at the safe arrival of said ship at this port	150		
14th			
Received from the following persons, in full for Edward Hall's fruit, viz.			
From A. B.		31	18
From C. D.		34	16
17th	65	14	
Paid John Johnson in full for the cellerage of Edward Hall's fruit	2		
18th			
Received from the following persons, in full for Edward Hall's fruit, abating them 2 <i>s.</i> per chest, for defect in do. viz.			
From E. F.		22	19
From G. H.		14	17
Abatement to E. F.	2	14	0
to G. H.	1	2	0
		2	16
23d	40	12	
Sold to Joseph Miller, master of the Bonadventure, $\frac{1}{3}$ of said ship for 100 <i>l.</i> for which received from him			
His receipt for the balance of his acct. of freights, wages, &c. on said ship, due him		50	0 0
Cash, for the remainder		50	0 0
29th	100		
Received from Lewis Lestock, of London, an account current of my affairs, wherein he charges for the interest of his advance at 6 per cent per annum, to the first of January next, 1 <i>l.</i> 6 <i>s.</i> 5 <i>d.</i> English, at 10 $\frac{1}{2}$ per cent. is Irish	1	9	2
Lewis Lestock of London, hath ordered me per letter of 23d inst. to debit him in his account for the balance due to me in my account, 26 <i>l.</i> 10 <i>s.</i> Eng. Exc. at 10 $\frac{1}{2}$ per cent	29	5	7 $\frac{3}{4}$

Dublin, 31st December 1803.

Sent to Lewis Lestock an acct. curt. and charged him with Interest of my advance on his affairs, at 6 per cent per annum, to the 1st January - -

l. s. d.
2 12 —

Sent to Eben. Pike of Cork, his acct. wherein I charge him as follows

l. s. d.
Interest of my advance to 1st
January, at 6 per cent per an. 0 17 00
Brokerage on my disbursements,
at $\frac{1}{2}$ per cent, is - - - - 1 3 6

2 1 4

Laid out these 6 months past, as per book of charges, viz.

l. s. d.
For Rent - - - - - 25 00 0
House Expenses - - - - - 60 00 0
Charges of merchandise (not posted
in any particular account) - 5 00 0
My pocket expenses 30 00 0

120 —

Received from sundries this month, per Cash-book

320 —

Paid sundries this month, per Cash-book

123 —

END OF THE SECOND WASTE-BOOK.

JOURNAL,

No. II.

Dublin, 1st July, 1803.

SUNDRIES Dr. to STOCK		l. 3571 04 6½		l. . . d.	
For the Total of my effects active, viz.					
		l. s. d.			
. 1	Cash, remaining in my hands	263	04	0	
. 2	Claret, for 10 tun remaining on hands	300	00	0	
. 2	Linen, for 40 pieces remaining on hands	60	00	0	
. 2	Wares from Leghorn, for 50 Chests	205	00	0	
	Wine and 50 do. Oil on the Dr. side				
	of Warcs from Leghorn				
. 2	Hops, for 10 bags Nt. 35C.	178	8	10½	
. 4	Voya. to Nantz per the Dolphin, Robert	231	00	0	
	Fisher, master, for 16 Hhds. Tallow,				
	remaining in Abel Archer's hands				
. 4	Bills and Notes, for Mat. Mead's Note	47	10	0	
	payable 1 August, for				
. 4	— Luke Floyd's Note payable	38	16	0	
	10 November, for 40l.				
. 5	Bonds, for Henry Harding's with interest since 25th March	590	00	0	
. 5	Bottomry, for Joseph Miller's contract	207	13	4	
	which stands in				
. 5	Ship Providence, for half her first cost	275	00	0	
. 3	Ship Bonadventure, for her first cost	400	00	0	
. 3	Swift and Co. for balance due to me	290	10	0	
. 3	William Warren, for balance due to me	72	18	4	
. 6	Loftus and Co. of Paris my acct. for				
	balance due to me, being 2024 Liv.	105	00	0	
	at 12d. per Livre				
. 4	Edward Hall, Cadiz, my acct. for 525				
	Dollars, due to me, at 4s. per, is	105	00	0	
. 4	Arthur Ansley, Bilboa, my acct. for	295	00	0	
	1475 Dollars due to me, at 4s. per				
		3571			46½

Dublin, 1st July, 1803.

		l.	s.	d.
.1	Stock Dr. to sundries - -	424	17	2 $\frac{1}{2}$
	For the total of my debts passive, viz.			
		l.	s.	d.
.5	To Lewis Lestock, London, for balance of my account, being 287 <i>l.</i> 3 <i>s.</i> 7 <i>d.</i> Eng. at 8 $\frac{1}{3}$ per cent - - -	311	2	2 $\frac{1}{2}$
.6	To Abel Archer, Nantz, for balance my account thereof, 250 Livres at 12 <i>d.</i> per - - -	12	10	00
.2	To wares from Leghorn, for sales of 20 Chests wine and 17 do. Oil -	101	5	0
	2nd	424	17	2 $\frac{1}{2}$
.6	Arthur Ansley, his acct Spanish wool, Dr. to Cash	112	00	00
.1	Paid charges on 10 bags, nt. 2800 <i>lb.</i> consigned to me by said Ansley, per the Argos of Bilbao, Thomas Tider master, to sell for his account - -	12		
	3rd			
	Cash Dr. to Loftus and Co. of Paris their account			1200
.1	Received from Digby and Co. for said Loftus and Com- pany's bill on them, my favour	200		
	5th			
.2	Linen Dr. to Thomas Nicholson,	1150	0	0
.6	For 2000 yards, quantity 100 score, bought of him, Payable in 3 months, at 30 <i>s.</i> per score	150		
	8th			
	Cash Dr. to Arthur Ansley, his acct. Spanish Wool	177	0	0
.1	Received from Joseph Williams for 2 bags sold him, nt. 560 <i>lb.</i> at 2 <i>s.</i> 9 <i>d.</i> per <i>lb.</i>	77		
	10th			
.6	Peter Lacherre, Rouen, his acct. Burgundy Wine, Dr. to Cash	180	0	0
.1	Paid Charges on 5 tun received per the Eagle Sloop, John Grainger master	80		

Dublin, 13th July, 1808.

6	Loftus and Co. of Paris, their acct. Dr. to Sundries	£. s. d.
	- - - - -	1.100 00 00
	For their bill on me favour Samuel Lapham, received from him for the following :	
		£. s. d.
6	To Arthur Ansley of Bilboa. his acct. Spanish wool, for 2 bags delivered said Lapham, nt. 565lb. at 2s. 10d. per lb.	80 00 10
1	To Cash, paid for balance - - -	19 19 2
	16th	
7	Lewis Lestock, London, his acct. wares Dr. to Cash	£. s. d.
	- - - - -	1.40 00 00
1	Paid Duty, &c. on the following wares received per the Whale of Cork, George Hartwell master, to sell for his account, viz.	
	4 Puncheons single refined Sugar, nt. 32C.	
	4 Do. double refined - - - - -	32 do.
	1 Chest Green Tea, nt. 200lb.	
	1 Do. Bohea do. - - - - -	200lb.
	18th	
7	Charles Carleton Dr. to Lewis Lestock London, his account wares - - - - -	1.60 00 00
7	For 1 Chest Green Tea sold him, nt. 200lb. payable at 1 Month, at 6s. per lb. - - -	
	22nd	
	Loftus and Co. of Paris, their acct. Dr to Claret	£. s. d.
	- - - - -	1.90 0 0
6	For Anthony Armstrong's bill on John Barre, of Paris, remitted said Loftus and Co. this day, 1800 Livres, at 12d. per livre, for which delivered said Armstrong,	
2	2 tun Claret, at 45l. per tun - - -	
	25th	
	Voyage to London, per the Ann and Mary, Ambrose Sutton master, Dr. to Voyage to Nantz, per the Dolphin, Robert Fisher master, - - -	1.280 00 00
7	For Cost and Charges of 20 pipes Cogniae Brandy, according to my Orders, shipped by Abcl Areher, of Nantz, to Lewis Lestock, London, for my account, in return of the nt. proceeds of my 16 hlds. Tallow, amounting per Salcs, to 5600 Livres, at 12d. per livre	

£. s. d.

100

40

60

90

280

Dublin, 27th July, 1803.

		l.	s.	d.
Sundries Dr. to Arthur Ansley, his account Spanish Wool	- - -	£. 114	17	3
For 3 bags sold John Dcmpsy, Nt. 835lb. at 2s. 9d. per lb				
		l.	s.	d.
Cash, received in part	- - -	54	16	3
Bills and Notes, for said Dcmpsy's Note, } payable 29th September, for balance }		60	00	0
		114	16	3
27th				
Linen Cloth Dr. to Arthur Ansley, his account Spanish Wool	- - -	£. 119	00	00
For 3 bags sold James Delap, Nt. 840lb. at 2s. 10d. per lb for which received from said Delap 60 pieces Linen, containing 1400 yards, quantity 70 score; at 34s. per score	- - -	119		
31st				
Cash Dr. to sundries	- - -	£. 331	16	3
Received this month, per Cash-book	- - -	331	16	3
Sundries Dr. to cash	- - -	£. 151	19	2
Paid this month, per Cash-book	- - -	151	19	2
1st August				
Arthur Ansley, of Bilboa, his account Spanish Wool Dr. to sundries	- - -	£. 378	17	1
Furnished him with an acct. sales, of his 10 bags, viz.				
		l.	s.	d.
Charges, (already posted 12)				
To commission, for my provision on 390l. } 17s. 1d. (total sales) at 2½ per cent }		9	15	5
To Arthur Ansley, his acct. for Nt. } proceeds }		369	1	8
		378	17	1
4th				
Arthur Ansley, Bilboa, his account Dr. to Cash	- - -	£. 2	10	0
Made an abatement to Joseph Williams, for a defect in Spanish Wool, sold him and refunded	- - -	2	10	—

Dublin, 6th August, 1803

			l.	s.	d.
.7	Arthur Ansley, Bilboa, his account Dr. to sundries				
			£	241	18 0
—	For the cost and charges of the following wares, con-				
	signed him per the Providence, David Denham mast.				
			l.	s.	d.
	2000lb. Tanned upper Leather at 6½d. per	54	3	4	
	2000lb. do. sole at 7d. per	58	6	8	
	150 Ox Hides Nt. 123C 2q. at 19s. per C.	117	6	6	
.7	To Christopher Kingston, for the amt. } bought from him, pay. at 6 mo.	229	16	6	
.1	To Cash, paid charges at shipping	6	3	6	
.3	To commission on the whole, at 2½ per cent	5	18	0	
			241	18	
	7th				
.7	Christopher Kingston, Dr. to sundries	£	229	16	6
			l.	s.	d.
—	To Arthur Ansley, Bilboa, his acct. for dis.				
	of 229l. 16s. 6d. Amt. of the Leather				
.7	and Hides bought of him Acct. said	6	17	10½	
—	Ansley paid 6 months before due				
.4	To bills and notes, for Mat. Mead's note	50	00	0	
.1	to me, due the 1st August delivered him				
	To Cash, paid for balance	172	8	7½	
			229	16	7
	10th				
.3	Swift and Co. Dr. to Peter Lacherre, Rouen, his acct.				
—	Burgundy Wine		£	46	0 0
.6	Sold to John Healy, for his bill on said Company, which				
	I have sent into the bank, 2 hhds at 23l. per				
			46		
	12th				
	Sundries Dr. to Lewis Lestock his account Wares				
			£	115	00 0
	For the following sold Richard Ruby, viz		l.	s.	d.
	1 Chest Bohea Tea Nt. 200lb. at 6s 6d. per	65	00	0	
	5 C. single refined Loaf sugar at 4l. per	20	00	0	
	5 C. double refined do. at 6l. per	30	00	0	
			115	00	0
.1	Cash, received from him in part	50	00	0	
.6	Thomas Nicholson, for an accepted bill on } him payable at 1 month	65	00	0	
.7			115		

Dublin, 15th August, 1803.

.5 Lewis Lestock, London, my account, dr. to Arthur
 — Ansley, Bilboa, my account 1.300

.4 For the cost, &c. 10 bags Spanish wool, consigned by
 — said Ansley, Bilboa. per the Adventurc of London, capt.
 Maddock, per my order, to said Lestock of London,
 amounting to 1500 pieces $\frac{2}{3}$ at 44d. per, for which said
 Lestock is to credit me in my account, and I credit said
 Ansley, at 4s. Irish, is - - -

300

18th
 .1 Cash dr. to Charles Carleton 1.60

.7 Reccived from him in full for Tea, sold him the 18th
 ult. account Lewis Lestock - - -

60

21st
 .8 Lewis Lestock, London, his account dr. to notes pay-
 — able - - - 1.88

.8 For 50 pieces linen cloth, containing 1100 yards, quan-
 tity 55 score, bought of William Walker, acct. said
 Lestock, at 32s. per score, for which delivered said
 Walker, my note at 1 month for like sum

88

25th
 .1 Cash dr. to sundries 1.96
 — Reccived from Richard Pike, for the following sold
 him
 5 C. single refined loaf sugar at 4l. per C. 20 00 00
 5 C. double do. at 6l. per C. 30 00 00

.7 To Lewis Lestock, London, his acct. wares }
 for amount of the sugars } 50 00 00
 .6 To Peter Lacherre, Rouen, his acct. Bur- }
 gundy wine, for 2 hhd. sold said Pike at } 46 00 00
 25l. per hhd.

96

28th
 .8 Robert Runner, dr. to Peter Lacherre, Rouen, his
 — account Burgundy wine 1.94

.6 For 4 hhd. sold him, payable at 3 months, at 23l.
 10s. per hhd.

94

Dublin, 29th August, 1803.

			<i>l.</i>	<i>s.</i>	<i>d.</i>
.5	William Warren Dr. to Sundries	£.173 1 8			
	For an assignment on him, from Thomas Devercux, Wexford, in payment of the following Wares, consigned to him				
		<i>l. s. d.</i>			
	1 Puncheon single refined Loaf sugar } nt. 8C. at 4l. per	32 00 00			
	1 do. double do. nt. 8C. at 6l. per	48 00 00			
.7	To Lewis Lestock, London, his account } wares for the amount -	80 00 00			
.6	To Peter Lacherre, Rouen, his account } Burgundy Wine, for 4 hhds. at 23l. per	92 00 00			
.1	To Cash, paid Charges at Shipping	1 1 8			
	31st		173	1	8
.1	Cash Dr. to Sundries	£.206 00 00			
	Received this month per Cash-book	-	206		
.1	Sundries Dr. to Cash - - -	£.182 13 9½			
	Paid this month, per Cash-book - -	-	182	13	9½
	2d September				
.8	Lewis Lestock, London, his account Dr. to Sundries	£.344 00 00			
	For the following Linen consigned said Lestock, London, for his account				
		<i>l. s. d.</i>			
	50 Pieces bought 21st ult. and charged his acct. }	88 00 00			
		<i>l. s. d.</i>			
.2	To linen, for 190 pieces formerly bought } for my account	229 00 00			
.1	To Cash, paid charges at shipping	5 00 00			
.3	To Commission for my provision on the } whole, at 2½ per cent	10 11 0			
			344	11	

Dublin, 5th September, 1803.

.4 Peter Lacherre, of Rouen, his account Dr. to Lewis
 — Lestock of London, his account - £. 221 00 0

l. s. d.

221

.5 For the former's draft on the latter, on account of Bur-
 gundy wine in my hands belonging to said Lacherre,
 and that by his order said Lestock hath carried the
 draft to the debit of his account with me, advised per
 letter of 30th ult. 200l. Ex. at $10\frac{1}{2}$ per cent

7th

.9 Sugar Dr. to Lewis Lestock, London, his account
 — Wares - - - - - £. 119 00 0

.7 Taken to my own acct. the remainder of do's sugar,
 viz. l. s. d.

12 C. Single refined Loaf sugar at } 49 00 0
 3l. 10s. per C. }

14 do. double do. at 5l. per C. 70 00 0

119

9th

.7 Lewis Lestock, London, his account Wares Dr. to
 sundries - - - - - £. 384 00 0

l. s. d.

.1 To Cash, for charges (not posted before) 5 00 0

— To commission, for my provision on 424l. } 10 12 0
 .5 (the total sales) at $2\frac{1}{2}$ per }

.8 To Lewis Lestock, for Nt. proceeds of tea } 368 8 0
 and sugars }

384

12th

.8 Richard Ruby Dr. to Peter Lacherre, Rouen, his acct.
 — Burgundy Wine £. 96 00 0

.6 Sold said Ruby, payable 6 months,
 4 Hhds. at 24l. per hhd. - -

96

Sundries Dr. to Richard Ruby £. 96 00 0

l. s. d.

.6 Peter Lacherre his acct. of Burgundy, for
 — dis. of 96l. Amount of Burgundy Wine } 2 17 7

.8 sold said Ruby, paid 6 mo. before due }

.1 Cash, received for balance - - 92 2 5

96

Dublin, 16th September, 1803

			<i>l.</i>	<i>s.</i>	<i>d.</i>
.9	Eben. Pike, Cork, his acct. Dr. to cash	£. 50 00 0			
.1	Paid Eben. Pike, of Cork, his bill on me, to John Dawson, at sight	- - - - -	50		
	18th				
.8	Lewis Lestock, London, his acct. Dr. to cash	- - - - - 00 16 8			
.1	Paid Richard Ruby, for an abatement on 200lb. Bohea Tea sold him the 12th ult. account said Lestock, at 1d. per lb.	- - - - -	16	8	
	21st				
	Sundries Dr. to Peter Lacherre, Rouen, his account Burgundy Wine	- - - - - £. 94 0 0			
	For 4 hhds sold Wm. Walker at 23l. 10s. per				
		<i>l.</i> <i>s.</i> <i>d.</i>			
.8	Notes payable, for my note to said Walker, and now taken up	} 88 00 00			
.1	Cash, received for balance	6 00 00			
.6			94		
	24th				
.6	Peter Lacherre, his account Burgundy Wine Dr. to Sundries	- - - - - £. 385 2 5			
	Sent him an account Sales, viz,				
		<i>l.</i> <i>s.</i> <i>d.</i>			
.1	To cash, for charges (not before posted)	7 4 00			
.3	To commission, for my provision 468l. (the total sales) at $2\frac{1}{2}$ per cent	} 11 14 00			
.4	To Peter Lacherre, Rouen, his acct. for Neat proceeds of 20 hhds.	} 366 4 5			
			358	2	5

Dublin, 26th September, 1803.

l. s. d.

4 Peter Lacherre, Rouen, his acct. dr. to Sundries
 i. 240
 For the Cost and Charges, &c. of the following wares
 bought of Charles Carleton, and consigned said La-
 cherre, per the Hopeful, George Quarrel master, for
 his account and risk, viz. l. s. d.

6 hhds. tallow, nt 3 ton at 30*l.* per ton 90 00 00

2400lb. tanned upper leather at 7*d.* per lb. 70 00 00

2400lb. sole do. at 6*d.* $\frac{1}{2}$ per 63 00 00

225 00 00

l. s. d.
 4 To bills and notes, passed said Carleton }
 John Dempsy's note payable the 29*th* } 60 00 00
 inst. for }
 Luke Floyd's payable the 10*th* Nov. 40*l.* }
 (discounting it at 6 per cent per ann.) } 39 14 3
 1 To cash for the remainder 125 5 9
 1 To do. for duty and fees, &c. 9 3 0
 3 To commission, for my provision at 2 $\frac{1}{2}$ per }
 cent thereon } 5 17 00

240

29th

8 Lewis Lestock, London, his account dr. to sundries
 l. 248 6 10

For William Warren's bill on Digby and co. to me, at
 10 days sight, remitted said Lestock, 225*l.* Eng. Exc.
 at 10 $\frac{1}{8}$ per cent, for which delivered said Warren as
 under l. s. d.

3 To William Warren, for my receipt to }
 him in full for balance of his account } 246 0 0
 1 To cash, paid him the remainder 2 6 10

248 6 10

Dublin, 30th September, 1803.

		£.	s.	d.
.1	Cash dr. to sundries	1.99	2	5
	Received this month, per Cash-book		99	2 5
.1	Sundries dr. to cash	1.204	16	3
	Paid this month per Cash-book		204	16 3
	October 1st			
.1	Cash dr. to Bonds	1.15	0	0
.5	Received from Henry Harding, for half a year's interest on his bond		15	
	2nd			
.5	Lewis Lestock, London, my account, dr. to voyage from Nantz to London	1.331	17	6
.7	Received from him, sales 20 pipes brandy, consigned to him in the Ann and Mary, Ambrose Sutton, master, for my account, neat proceeds amounting to £.300 Eng. at 10 $\frac{1}{8}$ per cent, is		331	17 6
.4	Bills and notes dr. to Lewis Lestock, London, my account	1.177	0	0
.5	For his bill on Thomas Preston, for 177 $\frac{1}{2}$ Irish, in part of the above brandy, payable to my order the 20th instant, value 160 $\frac{1}{2}$ Eng. at do. Exc. which said Preston has accepted.		177	
.9	James Pearson, of Barbadoes, his account Rum, Dr. to Cash	1.230	00	
.1	Paid Duty, Freight, &c. on 20 tun, containing 2200 gallons, consigned to me by said Pearson, Barbadoes, per the Bonadventure, Joseph Miller master, to sell for his account		230	
	6th			
.9	Sugar Dr. to Bottomry Contracts	1.230		
.5	Received from Captain Joseph Miller, master of the Bonadventure galley, 20 hhds. Sugar, neat 10 ton, in payment of 200 $\frac{1}{2}$ principal and premium formerly lent him on bottomry		230	

Dublin, 8th October, 1803.

Sundries Dr. to Edward Hall, of Cadiz, my account
 £. 107 3 9

For my bill on said Hall, favour Thomas Nicholson at
 Usa. being for balance due to me of my account 525
 Dollars, exc. at 49d. per Dollar, for which received
 from said Nicholson the following

	l.	s.	d.
6 Thomas Nicholson for his receipt to me in } full for balance due to him	85	00	00
1 Cash for the remainder	22	3	9

107 3 9

10th

4 Peter Lacherre his account Dr. to Robert Runner
 £. 94 00 00

8 For the amt. of said Runner's account, being what he
 owed me for Burgundy, as he has died in such circum-
 stances, as makes it lost beyond recovery, which is

94

14th

9 Eben. Pike, of Cork, Dr. to Swift and Co. £. 100 00 00

3 For his bill on me to Thomas Bell, at 10 days sight, for
 which delivered said Bell, my draft on Swift and Co.
 his favour

100

17th

1 Cash Dr. to sundries £. 300 00 00

l. s. d.

4 To bills and notes, received from Thomas }
 Preston, for Lewis Lestock's bill on him }
 accepted the 2nd inst. } 177 00 00

9 To Eben. Pike, Cork, received his draft, }
 at sight, presented to said Preston this }
 Day } 123 00 00

300

Dublin, 14th October, 1803.

			l.	s.	d.
	Sundries Dr. to sundries	l. 224 9 00			
	For the following received from Richard Pike, for which delivered him the undermentioned				
		l. s. d.			
. 6	Loftus and Co. of Paris, their account, for their bill on me to William Warren at sight	200 00 00			
. 1	Cash, received for balance	24 9 00			
		224 9 00			
		l. s. d.			
. 2	To Hops for 2 bags nt. 7C. at 6l. per C.	42 00 00			
. 2	To Claret for 3 tun at 5l. per tun	135 00 00			
. 9	To sugar for 1 hhd. Barbadoes, nt 9½C. at 30s. per	14 5 00			
. 9	4C. Double refined Loaf at 6l. per	24 00 00			
. 2	To wares from Leghorn, for 4 chests Florence Wine at 2l. 6s. per	9 4 00			
		224 9			
	23d				
. 8	Lewis Lestock, London, Dr. to sundries	l. 100 15 00			
	Paid for his honour, a bill drawn by him on Richard Ruby, and protested by Francis Lynam for non payment				
		l. s. d.			
. 1	To Cash, for the bill and charges	100 5 00			
. 3	To commission acct. for brokerage thereon	00 10 00			
		100 15			
	26th				
	Sundries Dr. to James Pearson, his account Rum	l. 22 00 00			
	For the following received from Thomas Bell, for which delivered him 1 puncheon, quantity 110 Gallons, at 4s. per				
		l. s. d.			
. 6	Abel Archer, of Nantz, my acct. for said Bell's bill on Samuel Spence my favour, remitted said Archer, for balance of my account, 250 livres, exchange at 12½d. per livre	13 00 5			
. 1	Cash, received the remainder	8 19 7			
. 9		22			

Dublin, 28th October, 1803.

		<i>l.</i>	<i>s.</i>	<i>d.</i>
.4	Bills and notes Dr. to sundries	£.324	3	9
	For the two following bills, received from Loftus and Company, Paris, viz.			
		<i>l.</i>	<i>s.</i>	<i>d.</i>
.3	To Loftus and Co. my acct. for their Bill of the 28th Current, N. S. on Digby and Co. Dublin at Usa. Value 2024 Livres Tournois (the balance of my account with Do.) at 12½d. per, accepted by Digby and Co.	105	8	4
.6	To Loftus and Co. their acct. for a Bill on Digby and Co. London pay. 1st Dec. O. S. for 200l. Eng. at 10 per cent, with orders to get it discounted at 6 per cent per Annum, which Bill, on said terms, I keep for my own account, and is	218	15	5
			324	3 9
	31st			
.1	Cash Dr. to sundries	£.370	12	4
	Received this month, per Cash-book		370	12 4
	Sundries Dr. to Cash	£.320	5	0
.1	Paid this month, per Cash-book		320	5 0
	November 3d			
.8	Abel Archer, Nantz, his account Dr. to Lewis Lestock, London, my account	£.110	5	0
.5	Received advice from Eben. Pike, Cork, that he has according to my orders shipped in the Success of said place, John Rover master, for Nantz, 150 barrels beef, for the account and risk of said Archer, and that for the cost &c. (amounting to 110l. 5s.) he has drawn on Lewis Lestock, London, for my acct. a bill of 100l. Eng. (being the value) at 10½ per cent.		110	5

Dublin, 16th November, 1803.

l. s. d.

Sundries Dr. to sundries l. 30 16 0

For the following, received from Richard Ruby, for which delivered him as under

	l.	s.	d.
Bills and notes, for John Clark's note to said Ruby, paya. 10 Jan. next. for 30%. deducted discount at 6 per cent	29	14	7
Cash for balance	1	1	5

30 16

	l.	s.	d.
To Edward Hall, his account fruit, for 5 chests Seville Oranges and 2 chests Lemons, at 28s. per chest	9	16	0
Hops, for 1 bag Nt. 3C. 2q. at 6l. per	21	00	00

30 16

18th

Cash Dr. to ship Providence l. 45 00 00

Settled accounts with David Denham, master of said ship, and received from him my half balance of his account of freight, wages, disbursements, &c.

45

20th

Cash Dr. to bills and notes l. 325 0 4

Received from Digby and Co. of Dublin, in ready money for the two following bills received last month, and then posted, viz.

	l.	s.	d.
One the draft of Loftus and Co. Paris, on said Digby, accepted the 28th ult. and duc this day	105	8	4

The other bill of 200l. Eng. on Digby and Co. of London, paya. 1 Decem. which said Digby's of Dublin have discounted at 6 per C. per ann. ex. 10 per C. is here	219	12	0
---	-----	----	---

325 4

Dublin, 23d November, 1803.

		<i>l.</i>	<i>s.</i>	<i>d.</i>
. 8	Edward Hall, Cadiz, Dr. to sundries	<i>l.</i> 71	6	1
. 7	To Charles Carleton, bought of him at 3 months	<i>l.</i>	<i>s.</i>	<i>d.</i>
	1200lb. Tanned upper Leather, at } 6½d. per lb.	31	5	0
	1200lb. sole Leather, at 6¾d. per lb.	33	15	0
		65	00	0
	Which I have shipped in the Providence, David Denham, master, together with 50 barrels beef bot. the 10th and 13th instant, and then charged and consigned the whole to said Hall, Cadiz, for his account and risk :			
. 1	To Cash, paid duty and charges on the whole	3	10	0
	To commission, for my provision on do. }	2	16	1
. 3	at 2½ per cent			
	24th			
. 7	Charles Carleton Dr. to sundries	<i>l.</i> 65	00	0
	Paid what was due to him for tanned Leather, bought and posted yesterday, he allowing me 3 months discount on 63% at 6 per cent per annum for my own account			
		<i>l.</i>	<i>s.</i>	<i>d.</i>
10	To Profit and Loss for discount	00	19	6
. 1	To Cash, for the balance	64	00	6
	28th			
	Swift and Company Dr. to Eben. Pike, of Cork	<i>l.</i> 100	00	0
. 3	Received from him James Comerford's bill on said Swift and Co. my favour, which they made good to me in account			
. 9				
	30th			
. 1	Cash Dr. to sundries	<i>l.</i> 371	1	9
	Received this month, per Cash-book	371	1	9
	Sundries Dr. to Cash	<i>l.</i> 103	10	6
. 1	Paid this month, per Cash-book	103	10	6

Dublin, 1st December, 1803.

Sundries Dr. to sundries - - - l. 128 2 0

For the following received from Benjamin Bewley, for which sold him as under

Cash received in part - - - l. s. d. 15 10 0

4 Bills and Notes, for Charles Carleton's notes to me payable 1st February, deducting discount at 6 per cent } 49 10 0

9 Ben. Bewley, for the balance - - - 63 2 0

128 2 0

9 To James Pearson his account Rum, for 1 Punch. qt. 108 gallons, at 4s. per } 21 12 0

9 To Edward Hall, his acct. fruit for 3 chests Oranges and 1 do. Lemons } at 28s. 6d. per - - - 5 14 0

2 To Hops for 4 bags Nt. 14C. at 6l. per 84 00 0

9 To sugar for 1 hhd. Barbadoes Nt. 10½C. } at 32s. per C. - - - 16 16 0

128 2

4th

10 Account of owing persons Dr. to Edward Hall his account of fruit - - - l. 107 6 0

9 For the remainder sold to several on Credit,

l. s. d.

To A. B. { 15 Chests Oranges } at 29 per 31 18 0
and
7 Chests LemonsTo C. D. { 16 Chests Oranges } at 29 per 34 16 0
and
8 do. LemonsTo E. F. { 12 Chests Oranges } at 29 per 24 13 0
and
5 do. LemonsTo G. H. { 9 Chests Oranges } at 29 per 15 19 0
and
2 do. Lemons

107 6

Dublin, 7th December, 1803.

		<i>l.</i>	<i>s.</i>	<i>d.</i>
. 9	Edward Hall, Cadiz, his account fruit Dr. to sundries,			
	- - - - -	l. 107	16	0
	Closed said account, and sent him an account sales,			
	viz.			
		<i>l.</i>	<i>s.</i>	<i>d.</i>
. 1	To Cash, paid charges (not posted) -	1	00	0
10	To John Johnson, for 1 month's cellerage	2	00	0
. 3	To commission, for my provision on } 143 <i>l.</i> 16 <i>s.</i> at 2½ per - - - }	3	11	10
. 8	To Edward Hall his account for Nt. proceeds of 70 chests Oranges } and 10 do. Lemons }	101	4	3
		107	16	
	9th			
	Sundries Dr. to Abel Archer, of Nantz, his account,			
	- - - - -	l. 136	11	6
	For so much due to Arthur Ansley of Bilboa, which he has ordered me per letter of 19th ult. to remit to said Archer; accordingly I have ordered him to Credit said Ansley for 2731 11 3 Livres, and I debit Arthur Ansley for the same, as follows,			
		<i>l.</i>	<i>s.</i>	<i>d.</i>
. 4	Said Ansley my acct. for balance } thereof 25 dollars, equal 100 } Livres, Exa. at 12d per Livre. }	5	00	0
. 8	Ditto his acct. for balance thereof } 2631 Liv. 11 sol. 3 den. Exa. at }	131	11	6
. 8	12d. per Livre - - - }	136	11	6
	12th			
. 1	Cash Dr. to Edward Hall, Cadiz, his account			
	- - - - -	l. 150	00	0
. 8	Received from Adam Bray, master of the Fortune of Bristol, from Cadiz, for principal and premium lent him on Bottomry, by Edward Hall, Cadiz, to be paid to me, for his account, at the safe arrival of said ship at this port - - - - -	150		

Dublin, 14th December, 1803.

			<i>l.</i>	<i>s.</i>	<i>d.</i>
.1	Cash Dr. to account of owing persons	l. 66 14 0			
10	Received from the following persons, in full for Edward Hall's Fruit, viz.				
		<i>l. s. d.</i>			
	From A. B. - - -	31 18 00			
	From C. D. - - -	34 16 00			
		<hr/>	66	14	-
	17th				
10	John Johnston Dr. to cash,	l. 2 00 00			
.1	Paid him for Cellerage of Edward Hall's Fruit.		2	-	-
	18th				
	Sundries Dr. to account of owing Persons	l. 40 12 0			
	For what was due by the following persons, for Edward Hall's Fruit, abating them 2s. per Chest, for defect in do.				
		<i>l. s. d.</i>			
.1	Cash received - - -	37 16 00			
.8	Edward Hall his account for abatements	2 16 00			
10		<hr/>	40	12	00
		<i>l. s. d.</i>			
	Of E. F. - - -	24 13 00			
	Of G. H. - - -	15 19 00			
		<hr/>	40	12	-
	23d				
	Sundries Dr. to Ship Bonadventure	l. 100 00			
	For $\frac{1}{4}$ of said Ship sold Joseph Miller, master, which he has paid me for as follows,				
		<i>l. s. d.</i>			
.4	Ship Bonadventure for his receipt for the balance of his account of Freights, } Wages, &c. on said Ship, due to him }	50 00 00			
.1	Cash, for the remainder	50 00 00			
.5		<hr/>	100	-	-

Dublin, 29th December, 1803.

		l.	s.	d.
10	Profit and loss Dr. to Lewis Lestock London, my acct.			
	- - - - -	£	1	9 2
.1	Received from him an account current of my affairs, wherein he charges for Interest of his advance, at 6 per cent per Annum, to the first of January next, 11. 6s. 5d. English at $10\frac{1}{2}$ per cent, is Irish		1	9 2
.5	Lewis Lestock of London, his account Dr. to do. my account			
	- - - - -	£	29	5 7 $\frac{3}{4}$
.8	For balance due to me on the latter account carried to his Debit in former, pursuant to his letter of the 23rd. inst. 26l. 10s. Eng. exchange at $10\frac{1}{2}$ per cent		29	5 7 $\frac{3}{4}$
	31st			
.8	Lewis Lestock London, his account Dr. to profit and loss			
	- - - - -	£	2	12 00
10	Sent him an account Current, and charged him with the Interest of my advance on his affairs, at 6 per cent per Annum to the first January		2	12
.9	Eben. Pike, Cork, Dr. to profit and loss	£	2	1 4
10	Sent him his account current, wherein I charged him as follows,			
		l.	s.	d.
	For interest of my advance to the 1st January, at 6 per cent per ann.	0	17	10
	For Brokerage on my Disbursements, at $\frac{1}{2}$ per cent, is	1	3	6
			2	1

Dublin, 31st December, 1803.

		<i>l.</i>	<i>s.</i>	<i>d.</i>
10	Profit and loss dr. to cash	<i>l.</i> 120		
1	Laid out these 6 months past as per book of charges,			
viz.		<i>l.</i>	<i>s.</i>	<i>d.</i>
	For rent - - - - -	25	0	0
	House expenses - - - - -	60	0	0
	Charges merchandize (not posted in any particular account)	5	0	0
	My pocket expenses - - -	30	0	0
		120		
1	Cash dr. to sundries - - - -	<i>l.</i> 320		
	Received this month, per Cash-book		320	
	Sundries dr. to cash - - -	<i>l.</i> 123		
1	Paid this month, per Cash-book		123	

END OF THE SECOND JOURNAL.

LEGER,

No. II.

[B]

1803.

THE ALPHABET TO THE LEGER, No. II.

A.	B.	C.
<div>Fo.</div> <div>Ansley Arthur <i>m. a.</i> 4</div> <div>Archer Abel <i>m. a.</i> 5</div> <div>Ansley Arthur <i>h. a.</i> 5</div> <div>Archer Abel <i>h. a.</i> 5</div> <div>Ansley Arthur <i>h. a.</i> } 6</div> <div>Spanish wool }</div> <div>Account of owing } 10</div> <div>persons }</div>	<div>Fo.</div> <div>Bills and Notes - 4</div> <div>Bonds - - 5</div> <div>Bottomry - 5</div> <div>Bewley Ben. - 9</div> <div>Balance - 11</div>	<div>Fo.</div> <div>Cash - - 1</div> <div>Claret - - 2</div> <div>Commission - 8</div> <div>Carleton Charles 7</div>
D.	E.	F.
<div>Fo.</div>	<div>Fo.</div>	<div>Fo.</div>
G.	H.	I.
<div>Fo.</div>	<div>Fo.</div> <div>Hops - - 2</div> <div>Hall Edward <i>m. a.</i> 4</div> <div>Hall Edward <i>h. a.</i> 8</div> <div>Hall Edward <i>h. a.</i> } 9</div> <div>Fruit }</div>	<div>Fo.</div> <div>Johnston John 10</div>
K.	L.	M.
<div>Fo.</div> <div>Kingston Chris. 7</div>	<div>Fo.</div> <div>Linen Cloth 2</div> <div>Loftus and Co. <i>m. a.</i> 3</div> <div>Lacherre Peter <i>h. a.</i> 4</div> <div>Lestock Lewis <i>m. a.</i> 5</div> <div>Loftus and Co. <i>t. a.</i> 6</div> <div>Lestock Lewis <i>h.</i> } 7</div> <div>a. Wares }</div> <div>Lestock Lewis <i>h. a.</i> 8</div> <div>Lacherre Peter <i>h.</i> } 6</div> <div>a. Burgundy }</div>	<div>Fo.</div>

THE ALPHABET TO THE LEGER, No. II.

N.	O.	P.
<div>Fo.</div> <div>Nicholson Thomas 6</div> <div>Notes payable 8</div>	<div>Fo.</div>	<div>Fo.</div> <div>Pike Eben. 9</div> <div>Pearson James h. } 9</div> <div>a. Rum } 9</div> <div>Profit and Loss 10</div>
Q.	R.	S.
<div>Fo.</div>	<div>Fo.</div> <div>Ruby Richard 8</div> <div>Runner Robert 8</div>	<div>Fo.</div> <div>Stock - - 1</div> <div>Swift and Company 3</div> <div>Ship Bonadventure 5</div> <div>Ship Providence 5</div> <div>Sugar - 9</div>
T.	V.	W.
<div>Fo.</div>	<div>Fo.</div> <div>Voyage to Nantz } 4</div> <div>per the Dolphin } 4</div> <div>Voy. from Nantz } 7</div> <div>to Lon. per the } 7</div> <div>Ann and Mary }</div>	<div>Fo.</div> <div>Wares from } 2</div> <div>Leghorn } 2</div> <div>Warren William 3</div>
X.	Y.	Z.
<div>Fo.</div>	<div>Fo.</div>	<div>Fo.</div>

1803	Stock	Dr.	l.	s.	d.
July	1 To Sundries for the Total of my effects and Debts passive To balance for my neat capital	11	424	17	2
			3345	18	9
			3770	15	11
1803	Cash	Dr.	l.	s.	d.
July	1 To Stock, remaining in my hands per Leger A	1	263	4	
31	To Sundries received this month per Cash- Book		331	16	6
Aug.	31 To Do. - per do. - -		206		
Sept.	30 To Do. - per do. - -		99	2	5
Oct.	31 To Do. - per do. - -		370	12	4
Nov.	30 To Do. - per do. - -		371	1	9
Dec.	31 To Do. - per do. - -		320		
			1961	16	8

1803		Contra	Cr.	l.	s.	d.
July	1	By sundries, for the total of my effects and debts active		3571	4	6
		By profit and loss, for my neat gain these 6 months past	10	199	11	5
				3770	15	11
1803		Contra	Cr.			
July	31	By sundries paid this month per Cash-book		151	19	2
Aug	31	By do. - per do.		182	13	9
Sept	30	By do. - per do.		204	16	3
Oct.	31	By do. - per do.		320	5	
Nov.	30	By do. - per do.		103	10	6
Dec.	31	By do. - per do.		123		8
				1086	4	8
		By balance in my hands		875	12	$\frac{1}{2}$
				1961	16	$8\frac{1}{2}$

1803	Claret		Dr.			l.	s.	d.
			Tuns	Hnds.				
July	1	To stock on hands, per balance						
		Leger A	10		1	300		
		To profit and loss gained hereby			10	82		
			10			382		
<hr/>								
1803	Linen Cloth,		Dr.					
			Pieces					
July	1	To stock on hands, per balance Leger A	40		1	60		
		To Thomas Nicholson, for	90		6	150		
		To Arthur Ansley, his account Spanish						
		wool received in barter	60		6	119		
			190			329		
<hr/>								
1803	Wares from Leghorn,		Dr.					
			Chests					
			Florence Wine Oil.					
July	1	To stock, for cost of	50	50	1	205		
		To balance, for sales of	24	17	11	110	9	
			74	67		315	9	
<hr/>								
1803	Hops,		Dr.					
			Bags.					
July	1	To stock on hands, per the balance Leger	10		1	178	8	10
		A						
		To profit and loss gained hereby			10	31	11	2
						210		

1803		Contra	Cr.			l.	s.	d.
			Tun	Hhd.				
July	22	By Loftus and Co. sold Anthony Armstrong	2		6	90		
Oct.	17	By sundries, sold Richard Pike	3			125		
Nov.	8	By Eben. Pike, sold Tho. Williams		2	9	22		
		By balance remaining on hands	5	2	11	135		
			10			382		
1803		Contra	Cr.					
			Pieces					
Sept	2	By Lewis Lestock his account, shipped for him	190		8	329		
1803		Contra	Cr.					
			Chests					
			Flor. Wine Oil.					
July	1	By stock, for sales of	20	17	1	101	5	
Oct.	17	By sundries, sold Richard Pike	4			9	4	
		By balance, for cost of	50	50	11	205		
			74	67		315	9	
1803		Contra	Cr.					
			Bags					
Oct.	17	By sundries, sold Richard Pike	2			42		
Nov.	8	By Eben. Pike, sold Tho. Williams	3		9	63		
	16	By sundries, sold Richard Ruby	1			21		
Dec.	1	By sundries, sold Benjamin Bewley	4			84		
			10			219		

1803	Commission	Dr.	l.	s.	d.
	To Profit and Loss, gained by this account	10	61	5	6
<hr/>					
1803	Swift and Co.	Dr.			
July 1	To stock, due me per balance Leger A	1	290	10	
Aug 14	To Peter Lacherre, his acct. Burgundy, for John Healy's draft on you	6	46		
Nov. 28	To Eben. Pike, for J. Comerford's draft on you	9	100		
			436	10	
<hr/>					
1803	William Warren	Dr.			
July 1	To stock due me per Leger A	1	72	18	4
Aug 29	To Lewis Lestock, his account Wares for an Assignment to said Warren	7	173	1	8
			246		
<hr/>					
1803	Loftus and Co. Paris M. A.	Dr.			
July 1	To stock, due me per balance Leger A	Tourn. at d.			
		2024	12	101	4
	To profit and loss gained by Exc.	—	—	10	4
				105	8
					4

1803		Edward Hall, Cadiz, M. A.	Dr.				
			Dollars	Exc.		l.	s. d.
July	1	To stock, due me per balance Ledger A	523	3	1	105	
		To Profit and loss gained by Exc.	—	—	10	2	3 9
						107	3 9
1803		Arthur Ansley, Bilboa, M. A.	Dr.				
			Dolls.	Exc.			
July	1	To stock, due me per balance Ledger A	1475	4	1	295	
Dec.	9	To Abel Archer, Nantz, his acct. for balance hereof carried to the Credit of that account	25	4	10	5	
						300	
1803		Peter Lacherre, H. A.	Dr.				
Sept	5	To Lewis Lestock his acct. for your Bill on him 200l. English Exchange at 10 per cent			5	221	
	26	To Sundries, Shipped in the Hopeful Galley				240	
Oct.	10	To Robert Runner, for the bal. of account lost			8	94	
						555	
1803		Voyage to Nantz, per the Dolphin	Dr.				
July	1	To stock, for 16 hhds. Tallow consigned Abel Archer			1	231	
		To Profit and Loss, gained hereby			10	40	
						280	
1803		Bills and Notes	Dr.				
July	1	To stock for Tho. Trusty's paya. 1 Aug. for 50l.			1	47	10
Oct.	2	To do. for Luke Floyd's pay. 10 Nov. for 40l.				38	16
	27	To A. Ansley h. a. Sp. wool for J. Dempsy's note			6	60	
		To L. Lestock my acct. for his bill on T. Preston			5	177	
	28	To Loftus and Co. my acct. for their bill on Digby and Company here 2024 Livres			2	105	8 4
Nov.	6	To do. their acct. for their bill on Digby's Lon.			6	218	15 5
Dec.	1	To Sundries, for John Clark's note payable 10th January for 30l.				29	14 7
		To do. for Cha. Carleton's paya. 1 Feb. for 50l.				49	10
		To Profit and Loss, gained hereby			10	4	4 10
						730	9 2

1803	Contra	Cr.	L.	s.	d.
Oct. 8	By Sundries, for my Bill on you favour Thomas Nicholson -	Dollars at 5 25 49	107	3	9
1803	Contra	Cr.			
Aug. 15	By Lewis Lestock my acct. for amt. Invoice of 10 bags Spanish Wool, consigned him per my order -	Pes. Eight at 1500 4	5	500	
1803	Contra	Cr.			
Sept. 24	By his acct. Burgundy Wine, for nt. Proceeds of 20 hhds. per the Eagle - By balance, due me -		6 366 4 11 188 15	5 7	
1803	Contra	Cr.			
July 25	By Voyage from Nantz to London per the Ann and Mary, for nt. Proceeds 16 hhds. tallow -		7 280		
1803	Contra	Cr.			
Aug. 7	By C. Kingston, passed him Mat. Mead's Note		7 50		
Sept. 26	By Peter Lacherre his account passed Charles Carleton, John Demsy's Note		4 60		
	By do. passed said Carleton Luke Floyd's		4 39 14	3	
Oct. 17	By Cash, received fr. L. Lestock on T. Preston		1 77		
Nov. 20	By do. received from Digby for Loftus and Co. on them -		105 8	4	
	By do. received from do. Loftus and Co. on Digby London -		219 12		
Dec. 31	By balance, for John Clark's Note payable 10 January for 30/-		11 29 14	7	
	By do. for Chs. Carleton's payable 1 Feb. for 50/-		49 10		
			730 19	2	

		Bouds	Dr.	l. s. d.		
1803	July 1	To Stock, for Henry Harding's dated the 25th March last	1	500		
		To Profit and Loss, gained hereby	10	15		
				515		
1803		Bottomry	Dr.			
1803	July 1	To Stock for Captain Miller's Contract in my hands	1	207	13	4
		To Profit and Loss, gained hereby	10	22	6	8
				230		
1803		Ship Providence	Dr.			
1803	July 1	To Stock for half Cost of said Ship	1	275		
		To Profit and Loss, gained hereby	10	45		
				320		
1803		Ship Bonadventure	Dr.			
1803	July 1	To Stock, for cost of said vessel	1	400		
1803	Dec. 23	To said ship for Captain Miller's receipt in full for Freight and Disbursements	5	50		
				450		
1803		Lewis Lestock, of London, m. a.	Dr.			
		English Ex.				
1803	Aug 15	To Arthur Ansley my acct. for amt. Invoice of 10 Bags Spanish Wool, consigned you by said Ansley of Biboa per my Order	l. s. d.			
			275 00	4	300	
1803	Oct. 2	To Voyage to London per the Ann and Mary, for Nt. Proceeds of 20 Pipes Brandy	300 00	10 ⁵ / ₈	7	331 17 6
			575 00		631 17 6	

1805		Contra	Cr.			l.	s.	d.
Oct. 1		By Cash, received for half a year's Interest on said bond - - - - -		1		15		
		By balance, for amount of said bond -		11		500		
						515		
1803		Contra	Cr.					
Oct. 6		By sugar, received from Captain John Miller, 10 ton Barbadoes sugar - -		9		230		
1803		Contra	Cr.					
Nov. 18		By Cash, for my half balance of freights, &c. from the master - - - - -		1		45		
		By balance, for my half cost of said ship		11		275		
						320		
1803		Contra	Cr.					
Dec. 23		By sundries, for $\frac{1}{4}$ of said ship sold Captain Miller - - - - -				100		
		By Profit and Loss, for wearing, age, &c.		10		50		
		By balance, for $\frac{3}{4}$ of her present value		16		300		
						450		
1803		Contra	Cr.					
July 1		By stock, due to you per Ledger A - - - - -	English Exc.					
			287 3 7	8 $\frac{1}{3}$	1	311	2	2
Oct. 2		By bills and notes, for your bill on Thomas Preston	160 00 7	10 $\frac{5}{8}$	4	177		
Nov. 2		By Abel Archer his acct. for Eben. Pike's bill on you	100 00 0	10 $\frac{1}{4}$	8	110	5	
Dec. 29		By Profit and Loss for Interest on this acct. per abst.	1 6 5	10 $\frac{1}{2}$	10	1	9	2
		By said Lestock his acct. for bal. hereof, carried to your debit in that account	26 10 0	10 $\frac{1}{2}$	8	29	5	7
		By Profit and Loss, for difference on the exchange			10	2	5	5
			575 000			631	17	6

				l. s. d.		
1803		Abel Archer, of Nantz, M. A.	Dr.			
			Livres at			
Oct.	26	To James Pearson his acct. Rum for Thomas Bell's bill on Sam- uel Spence - - -	d. 320 12½	9	13	5
1803		Arthur Ansley, Bilboa, H. A. Spanish Wool	Dr.			
			Bags			
July	2	To Cash, paid freight, duty, &c.	10	1	12	
Aug	1	To sundries per sales furnished			378	17 1
					390	17 1
1803		Thomas Nicholson	Dr.			
Aug	12	To Lewis Lestock, his acct. wares, for Rich- ard Ruby's bill on you my favour		7	65	
Oct	8	To Edward Hall Cadiz, my account for my bill on him - - -		4	85	
					150	
1803		Peter Lacherre, Rouen, H. A. Burgun- dy Wine	Dr.			
			Hhds.			
July	10	To Cash, paid freight, &c. of	20	1	80	
Sept	12	To Richard Ruby, for disc. allowed him		8	2	17 7
	24	To sundries, per sales furnished			385	2 5
					468	
1803		Loftus and Co. Paris, T. A.	Dr.			
July	13	To sundries for yours on me to Sam. Lapham			100	
	22	To Claret, for Anthony Armstrong, on John Barre, for 1800 Livres at 12d per		2	90	
Aug	10	To sundries, for yours on me to W. Warren			200	
		To balance, due you		11	28	15 5
					418	15 5

1803	Contra	Cr.	l.	s.	d.
July	1 By stock due you per balance Ledger A By profit and loss by exchange	Livres at 250 12 10	12	10	5
			13	10	5
1803	Contra	Cr.			
July	8 By cash received from Joseph Williams for 13 By Loftus and co. their account sold Samuel Lapham 27 By sundries, sold John Dempsy 28 By linen, sold James Delap	Bags. 2 1 77 2 6 80 3 114 16 3 2 119 10 390 17	77	80	10
			114	16	3
			119	17	1
1803	Contra	Cr.			
July	5 By Linen, for 2000 yards amount	2	150		
1803	Contra	Cr.			
Aug.	7 By Swift and co. sold John Healy	Hhds. 2	3	46	
25	By cash sold Richard Pike	2	1	46	
28	By Robert Runner, sold him	4	8	95	
Sep.	29 By bills and notes, sold Tho. Devereax	4	4	92	
12	By Richard Ruby, sold him	4	8	96	
21	By sundries sold William Walker	4		94	
		20	468		
1803	Contra	Cr.			
July	3 By Cash, for yours on Digby and Company	1	200		
Oct.	28 By bills and notes, for yours on Digby and Co. of London 200l. English Exa. at 10 per Ct. 220l. discount deducted is	4	218	15	5
			418	15	5

1803	Contra	Cr.				l.	s.	d.
		Tea Gr. lb.	Sugar Bo. lb.	si. C.	do. C.			
July 18	By Charles Carleton sold him	200				7	60	
12	By sundries sold Rich. Ruby			5	5	1	115	
Aug 25	By cash sold R. Pike	200		5	5		50	
29	By William Warren sold T. Devereaux, Wexford			8	8	3	80	
Sept 7	By sugar, taken to my own account			14	14	9	119	
		200	200	32	32		424	
<hr/>								
1803	Contra	Cr.						
Aug 18	By cash received in full					1	60	
Nov. 23	By Edward Hall Cadiz, his acct. for Leather amount					8	65	
							125	
<hr/>								
1803	Contra	Cr.						
Oct. 2	By Lewis Lestock of London, my acct. for nt. proceeds 20 pipes Brandy					5	331	17 6
<hr/>								
1803	Contra	Cr.						
Aug 1	By his acct. Sp. wool for nt. proceeds 10 bags					6	369	1 8
7	By Christopher Kingston for discount allowed by said Kingston on goods bought for your acct. and shipped on the Providence					1	6	17 10
							375	19 3
<hr/>								
1803	Contra	Cr.						
Aug 6	By Arthur Ansley his account for Sundries					1	229	16

1803		Notes Payable	Dr.	l.	s.	d.
Sept. 21		To Peter Lacherre, his acct. Burgundy for my Note received from William Walker		6	88	—
1803		Abel Archer, Nantz, H. A.	Dr.			
Nov. 2		To Lewis Lestock his acct. for Eben. Pike's bill on him 100 <i>l.</i> Eng. at 10 $\frac{1}{4}$		8	110	5
		To balance due you		10	26	6 $\frac{3}{4}$
					136	11 $\frac{63}{4}$
1803		Robert Runner	Dr.			
Aug. 28		To Burgundy acct. P. Lacherre, for 4 hlds.		6	94	—
1803		Edward Hall, Cadiz, H. A.	Dr.			
Nov. 10		To his acct. of Fruit, bartered for beef		9	21	
13		To Sugar bartered for do.		9	22	15
23		To Sundries, for Leather per the Providence			71	6 1
Dec. 18		To Sundries abated for damaged Fruit			2	16
31		To balance due you		11	133	6 11
					251	4
1803		Lewis Lestock, London, H. A.	Dr.			
Aug. 21		To Notes payable, per my note to William Walker for 50 pieces linen		8	88	
Sept. 2		To Sundries, for amt. Invoice of Linen, per the Whale of Cork			344	11
18		To Cash for an abatement to Richard Ruby, on Tea sold him for your account		1		16 8
29		To Sundries, for William Warren's bill on Digby and Co. 325 <i>l.</i> Exc. at 10 $\frac{3}{8}$ per Cent			248	6 10
Oct. 23		To Sundries, for your bill on Richard Ruby protested for non payment			100	15
Dec. 29		To said Lestock my acct. for balance thereof brought to your Debit in this acct. 26 <i>l.</i> 10 <i>s.</i> Exc. at 10 $\frac{1}{2}$ per Cent		5	29	5 7
		To profit and loss for the interest on his acct. per abstract		2	2	12
					814	7 1
1803		Richard Ruby	Dr.			
Sept. 12		To P. Lacherre his acct. Burgundy 4 Hlds.		6	96	—

1803	Contra	Cr.	l.	s.	d.
Aug 21	By Lewis Lestock, London, his acct. passed William Walker my note for	3	88		
1803	Contra	Cr.			
Dec. 9	By sundries, for balance due by me to Arthur Ansley, Bilboa, brought to your credit here-in pursuant to his letter of 19th ulto.		136	11	6
1803	Contra	Cr.			
Oct. 10	By P. Lacherre, his acct. for the loss of his debt - - - - -	4	94		
1803	Contra	Cr.			
Dec. 7	By his acct. fruit, for nt. proceeds of 70 chests Oranges and 30 do. Lemons	9	101	4	
12	By Cash received from Adam Bray, master of the Fortune - - - - -	1	150		
			251	4	
1803	Contra	Cr.			
Sept 5	By Peter Lacherre his acct. for his draft on your 200l. Exchange at $10\frac{1}{2}$ per cent	4	221		
9	By said Lestock his acct. Warcs, for nt. proceeds of sundries per the Whale of Cork	5	368	8	
	By balance, due to me - - - - -	10	224	19	1
			814	7	1
1803	Contra	Cr.			
Sept 12	By sundries, received in full - - -		96		
S					

1803		Sugar	Dr.			l.	s.	d.
			Barba- does sin. doub.	Refined				
			Hhds.	C.	C.			
Sept	7	To wares Lewis Lestock's for		14	14	7	119	
	6	To Bottomry, for	20			5	230	
		To balance, for sales of	29½	2	4	11	77	16
			49½	16	18		426	16
1803		Eben. Pike, Cork, H. A.	Dr.					
Sept	17	To Cash, for yours on me to John Dawson				1	50	
Oct	14	To Swift and Co. for do. to Thomas Bell				3	100	
Nov.	8	To sundries, for do. to Thomas Williams					85	
		To Profit and Loss, for interest on this acct.						17 10
		To Do. for Brokerage thereon per abstract				10	1	3 6
							237	1 4
1803		James Pearson, Barbs. H. A. rum	Dr.					
			Gallons					
Oct.	5	To Cash, paid Freight, Duty, &c. of	2200			1	220	
	17	To balance, for sales of	218			11	43	12
			2418				263	12
1803		Edward Hall, Cadiz, H. A. fruit	Dr.					
			Chests					
			Oran. Lem.					
Nov.	5	To Cash, paid Freight, Duty, &c. of	70	30		1	36	
Dec.	7	To sundries, per sales furnished					107	16
							143	16
1803		Benjamin Bewley	Dr.					
Dec.	1	To sundries					63	2

1803	Contra	Cr.	l.	s.	d.
		Barba. Refined does sin doub. Hhds. C. C.			
Oct. 17	By sundries sold Rich. Pike	9½	4	38	5
Nov. 13	By Edward Hall his acct. bar- tered with C. Kingston	9½ 2	8	22	15
Dec. 1	By Bcn. Bewley, sold him	10½	9	16	16
	By Balance, for cost	20 14 14	11	349	
		49½ 16 18		426	16
1803	Contra	Cr.			
Oct. 17	By Cash, for yours on Thomas Preston		1	123	
Nov. 28	By Swift and Co. for James Comerford on said Swift and Company		3	100	
	By balance due me		11	14	1 4
				237	1 4
1803	Contra	Cr.			
		Gallons			
Oct. 26	By sundries, sold Thomas Bell	110		22	
Dec. 1	By do. sold Ben. Bewley	108		21	12
	By balance, for charges on	2200	11	220	
		2418		263	12
1803	Contra	Cr.			
		Chests Oran. Lem.			
Nov. 10	By Edward Hall, his acct. bartered with Charles Carleton	10 5		21	
Dec. 1	By sundries sold Richard Ruby	5 2	8	9	16
16	By do. sold Ben. Bewley	3 1		5	14
	By sundries sold them	52 22	10	107	6
		70 30		143	16
1803	Contra	Cr.			
	By balance due me		11	63	2

1803	Account of owing Persons	Dr.	L.	s.
Dec. 4	To Edward Hall, Cadiz, his acct. fruit, sold the following	9		
		Chests Oran. Lem.		
	A. B. at 29s. per Chest	15 7	31	18
	C. D. at do.	16 8	34	16
	E. F. at do.	12 5	24	13
	G. H. at do.	9 2	15	19
		52 22	107	6
1803	John Johnston	Dr.		
Dec. 17	To Cash, in full		1	2
1803	Profit and Loss	Dr.		
Dec. 29	To Lewis Lestock my acct. for interest thereon		5	1 9 2
	To do. lost by Exchange			2 15 5 $\frac{3}{4}$
	To Cash, laid out for House expenses these 6 months past		1	120
	To Ship Bonadventure, lost thereby		5	50
	To Abel Archer my acct. lost by Exc.		6	10 5
	To stock, for Nt. Gain		1	199 11 5
			374	6 5 $\frac{3}{4}$

1803	Contra	Cr.	l.	s.	d.
Dec. 14	By Cash, received from A. B. and C. D.	1	66	14	
18	By Sundries from E. F. and G. A.	-	40	12	
			107	6	
1803	Contra	Cr.			
Dec. 7	By Edward Hall his acct, Fruit for Cellerage	9	2		
1803	Contra	Cr.			
Nov. 24	By Charles Carleton, for Discount	6		19	6
	By Claret gained thereby	2	82		
	By Hops, gained thereby	2	31	11	1 $\frac{1}{2}$
	By Commission, gained thereby	2	61	5	5 $\frac{1}{4}$
	By Loftus and Co. my acct. gained by Exa.	3	4	4	4
	By Edward Hall my acct. gained by do.	4	2	3	9
	By Voya. to Nantz per Dolphin, gained thereby	4	49		
	By Bills and Notes gained thereby	4	4	4	10
	By Bonds, gained thereby	4	15		
	By Bottomry, gained thereby	4	22	6	8
	By Ship Providence gained thereby	4	45		
	By Voyage to London per Ann and Mary, gained thereby	7	51	17	6
	By Lewis Lestock his acct. for interest on that account	8	2	12	
	By Eben. Pike, for do.	9	2	1	4
			374	9	5 $\frac{3}{4}$

1803

Balance	Dr.	l.	s.	d.
To Cash remaining in my hands	1	875	12	$\frac{1}{4}$
To Claret, remaining unsold 4 Tuns 2 hhds.	2	135		
To Wares from Leghorn, for Cost of 50 chests wine, 50 do. Oil	2	205		
To Swift and Company, for balance due to me	3	336	10	
To Peter Lacherre his acct. for balance due to me	3	188	15	7
To bills and notes, for John Clarke's Note to Richard Ruby	4	29	14	7
Charles Carleton to				
Benjamin Bewley		49	10	
To Bonds, for Henry Harding's bond	5	500		
To Ship Providence, for my half of said Ship	5	275		
To Ship Bonadventure, for my $\frac{3}{4}$ of said Ship	5	300		
To Lewis Lestock his account for balance due me	8	224	19	$2\frac{1}{4}$
To Sugar for Cost of Sundries	9	349		
To Eben. Pike, for balance due to me	9	14	1	4
To James Pearson his account Rum, for the Dr. side	9	220		
To Benjamin Bewley for balance due to me	9	63	2	
		3766	4	8

1803	Contra	Cr.	l.	s.	d.
	By Wares from Leghorn, for sales of 24 chests wine and 17 do. oil - -	2	110	9	
	By Loftus and Co. their account for balance due them - - - -	6	28	15	5
	By Abel Archer, his account for balance due him - - - -	8	26	6	6
	By Ed. Hall, Cadiz, his acct. for bal. to him - -	8	133	6	11
	By sugar for sales of 29½ cwt. Barbadoes, 2 cwt. single, and 4 cwt. double refined - -	9	77	16	
	By James Pearson, his account rum, for sales of 218 gallons - -	9	43	12	
			420	5	11
	By stock, for my neat capital - -	1	3345	18	9
			3766	4	8

END OF THE
SECOND SET.

1803.

WASTE-BOOK,

No. III.

Dublin, 1st January, 1804.

Inventory of the effects and debts active and pas- sive of me A. B. taken this day, viz.		l.	s.	d.
	<i>l. s. d.</i>			
/ I have in ready money, as per ba- lance Ledger B. - - - }	875 12 0 $\frac{1}{2}$			
/ Received this day from my father, as a gift - - - }	2000 00 00			
/ 4 Tun 2 hhds. Claret, amount	135 00 00			
/ 50 Chests Winc, 50 do. Oil, on the Dr. side of Wares from Leghorn }	205 00 00			
/ 10 Ton Barbadoes sugar, 14C. sin- gle refined, 14C. double do. on the Dr. side of sugar - - - }	349 00 00			
/ Charles Carleton's note for 50 <i>l.</i> pay. 1st Feb. discounted at 6 per cent. }	49 10 00			
/ John Clark's do. for 30 <i>l.</i> payable 10th inst. discounted at do. - - - }	29 14 7			
/ Henry Harding's bond to me 25th Sept.	500 00 00			
/ Ship Bonadventure, for my $\frac{1}{4}$ - - -	300 00 00			
/ Ship Providence, for my $\frac{1}{2}$ - - -	275 00 00			
/ Swift and Co. for balance due to me -	336 10 00			
/ Lewis Lestock his acct. for balance due to me - - - }	224 10 2 $\frac{1}{4}$			
/ Peter Lacherre, Rouen, his acct. for balance due to me - - - }	188 15 7			
Eben. Pike, Cork, for balance due to me	14 1 4			
/ James Pearson, Barbadoes, his ac- count rum, for the Dr. side of do. }	220 2 00			
acct. 2200 gallons - - - }				
/ Benjamin Bewley for balance due to me	63 2 00			
		5766	4	8 $\frac{1}{2}$

Dublin, 1st January, 1804.

l. s. d.

I owe, as follows :

	l.	s.	d.
To Abel Archer, Nantz, his acct. for balance due to him per Leger B.	26	6	6
To Loftus and Co. Paris, their acct. for balance due to them	15	6	
To Edward Hall, Cadiz, his account, for balance due to him	133	6	11
To wares from Leghorn, for the total of the sales of the Cr. side, which is 24 chests Florence Wine, 17 Do. Oil	110	9	00
To sugar, for the total of the sales of the Cr. side, which is $29\frac{1}{2}$ Cwt. Barbadoes, 2 Cwt. single refined, and 4 Cwt. double do.	77	16	00
To James Pearson, his account rum, for the total of the Cr. side, which in 218 gallons.	43	12	
	420	5	11

3d

Having agreed with Ben. Bewley to trade together,
 $\frac{1}{3}$ for his account, and $\frac{2}{3}$ for mine, the affairs to be under
 his management and care ; he has bought for our
 account, a cargo of Oranges, Lemons and Olives, just
 arrived from Cadiz, the whole cost and charges of
 which per his account is 114*l.* of which my $\frac{2}{3}$ is

76

4th

In Pursuance of a mutual agreement, between Loftus
 and Company of Paris and me, to carry on an account
 of Exchange in Company, with equal Gain and Loss ;
 I have remitted to said Company, William Warren's
 bill of 2500 Liv. Tourn. on Peter Lamotte, payable at
 3 days sight, to their Order, value paid to said Warren
 at 12*d.* per livre

125

Dublin, 5th January, 1804.

Delivered to Ben. Bewley to sell $\frac{1}{3}$ for his acct. and $\frac{2}{3}$ for mine, the remainder of wares from Leghorn, viz.

	l.	s.	d.
26 Chests Florence wine at 38s. per	49	8	00
33 Do. Florence Oil at 48s.	79	4	00

128 12

7th

Thomas Preston and I enter into Partnership, our concerns to be equal, and the affairs to be managed by me : We have put in as follows, viz.

I take to the acct. of do. and me, the remainder of my Claret, viz. 4 tun 2 hhds. at 32 $\frac{1}{2}$ per tun

144

	l.	s.	d.
Said Preston puts in as much at the } same rate	144	00	00

10th

Received from Ben. Bewley, invoice of 65 tubs butter, shipped by him on the William and Mary, Thomas Tobin, Master, from Rouen, $\frac{1}{3}$ on his account and $\frac{2}{3}$ on mine, amounting to 105 $\frac{1}{2}$ my $\frac{2}{3}$ thereof is 70 $\frac{1}{2}$.

For which delivered said Bewley

	l.	s.	d.
John Clark's note, my favour, due } this day	30	00	00
My receipt to him in full for bal- } ance due to me on his account	29	19	4
Cash, paid the remainder	10	00	8

70

11th

Paid Anthony Arthur, for my $\frac{1}{4}$ of 10,000 $\frac{1}{2}$ being the Stock in Company with said Arthur, Ben. Butler, Constantine Cooper, and me, each $\frac{1}{4}$ as per articles of Partnership

2500

Dublin, 12th January, 1804.

Thomas Preston has in Company with me, as follows,
viz.

I have put in my Sugar which remained, viz.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
17 hhds. Barbadoes Sugar nt. 170 $\frac{1}{2}$ } C. at 24s. per	204	12	00
12 C. Single refined Loaf do. at } 3l. 12s. per	43	4	0
10 C. Double refined do. at 5l. 5s.	52	10	00
	300	6	00
Said Preston puts in 5 Puncheons } Double refined Sugar nt. 40C. at } 5l. 5s.	210	00	00
	510	06	00

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Of which each Partner's share } being	255	3	0
Said Preston makes up his share } in ready money	45	3	0
	—makes		

300 6 —

14th

Thomas Preston delivers me, to sell for his account and mine, each $\frac{1}{2}$, 12 bags Hops nt. 42C. at 5l. per C. which amounts to 210l. of which my $\frac{1}{2}$ is

105 —

17th

Received from Richard Pike, for 1 tun Claret sold him, account Thomas Preston and me, at

40 —

18th

Accepted, to make good in account to Swift and Company, the draft of Ben. Bewley, their favour, for my $\frac{2}{3}$ of 240l. Cost and Charges 200 Pieces Linen Cloth, bought and shipped by said Bewley for London, for his acct. and mine

160 —

Dublin, 23d January, 1804.

Shipped in the Ann and Mary, Ambrose Sutton,
master, for Rochelle, to the address of James White,
for account of Thomas Preston and me, each $\frac{1}{2}$

	<i>l.</i>	<i>s.</i>	<i>d.</i>
10 hhds. nt. 5 ton, bot. from William Ford for ready money, at 28l. per ton	140	00	00
Paid duty and other charges here	8	00	00
My commission at $2\frac{1}{2}$ per cent	3	14	00

151 14

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Thomas Preston's $\frac{1}{2}$ is	75	17	
My $\frac{1}{2}$ is	75	17	

151 14

26th

Sold to Richard Ruby, at 3 months for account com-
pany 2, viz.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
1 hhd. Barbadoes Sugar nt. 9C. 3 qrs. } at 28s. per	13	13	
1 punch. dou. refin. sugar, nt. 8C. at 6l. C.	48		
4C. sin. refined do. at 4l. per	16		

77 13

29th

Received from Augustine Clarke, for John Morreaux,
of Paris' bill on him 6th inst. at usance, remitted me by
Loftus and company, on our account of exchange in
company, 3140 livres tournois, exa. at $12\frac{1}{2}$ per

200

28st

Received from sundries this month per cash-book

285 3

Paid sundries this month per cash-book

2783 8

1st February

Received from Ben. Bewley, for my $\frac{2}{3}$ neat proceeds
oranges, lemons and olives, in company with said Bew-
ley, amounting per sales to 126l. my $\frac{2}{3}$ thereof

84

Dublin, 6th February, 1804.

Taken to the account of Company 2, the remainder of James Pearson's rum, viz.

18 Puncheons containing 1982 gallons, at 3s. 6d. per gallon

	l.	s.	d.
Thomas Preston's half is	173	8	6
My half is	173	8	6

346 17 00

346 17 -

Closed James Pearson's account rum, and sent him an account sales, viz.

	l.	s.	d.
Total of the sales being	390	9	00
Charges (already posted) are	220	00	00

170 9 00

	l.	s.	d.
My commission on the total sales } at 2½ per cent	9	15	2
After charges (not posted till now)	2	13	10

12 9 00

Neat Proceeds is

158 00 00

170 9 -

In return of the Net Proceeds, I have shipped in the Fortune of Bristol, Adam Bray master, for Barbadoes, to the address and risk of said Pearson, 170 barrels beef, (just bought)

	l.	s.	d.
Paid for them and charges	154	3	00
My commission at 2½ per cent, is	3	17	00

158 00 00

Dublin, 5th February, 1804.

Shipped in the Ann and Mary, Ambrose Sutton, master, for Nantz, to the address of Abel Archer there, to sell for acct. Co. 2.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
100 Tubs Butter, put in by Thomas Preston	130	00	00
2000lb. Tanned Leather just bot. of Charles Carleton for his note of	50	00	00
Paid Duty and other Charges at Shipping	5	00	00

185

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Thomas Preston's half is	92	10	00
My half is	92	10	00
	185	00	00

6th

Sold David Denham, for account Co. 2, viz.

2 Bags Hops, nt. 7C. at 6*l.* per

For which received his Draft on Thomas Preston, who has accepted it, to make good in account

42

9th

Ben. Bewley has furnished me with an acct. sales of our Florence wine and Oil, the nt. proceeds amounting to 12*l.* for my $\frac{2}{3}$ whereof he has given me Credit in account, being

94

11th

Shipped on board the Hopeful galley, George Quarrel master, for Cadiz, the following addressed Edward Hall, for account Co. 2, viz.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
210 C. Hides, bot. for ready money	182	4	6
Paid Duty and Fees, &c.	17	15	6
My commission at $2\frac{1}{2}$ per cent	5	00	00

205

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Received from Thomas Preston for his half	102	10	00
My half	102	10	00
	205	00	00

Dublin, 14th February, 1801.

Received per the Mermaid, Richard Rich master, from London, 2 Chests Green Tea, and 3 do. Bohea, each weighing nt. 200lb. consigned to me by Lewis Lestock to sell for his acct, Abel Archer's of Nantz, and mine, each $\frac{1}{3}$, in Pursuance of an Agreement made, to trade in partnership, and each on account for the rest as occasion shall require

The Cost and Charges amounting per Invoice to 252l Eng. my $\frac{1}{3}$ is 84l. Exa. at 10 per cent.

15th

Paid Duty, Freight, &c. on the aforesaid Tea

18th

Sold Matthew Morden, for account Co. 2, viz.

	l.	s.	d.
2 Tun Claret, at 40l. per tun	80	00	00
3 Bags Hops, nt. $10\frac{1}{2}$ C. at 6l. per C.	63	00	00
1 hhd. Barbadoes Sugar, nt. 10C.	14	7	00
1 qr. at 28s. per			
1 Puncheon Double refined do. nt. 8C. at 6l. per	48	00	00

205 7

Received in payment

	l.	s.	d.
Said Morden's bill on Thomas Preston, half of which he has accepted in account	102	13	6
Cash for the remainder	102	13	6
	205	7	00

Dublin, 21st February, 1804.

l. s. d.

Bought from Edward Harvey for acct. Co. 2, viz.

	l.	s.	d.
200 Barrels Beef at 17s. 6d. per	175	00	00

	l.	s.	d.
In payment I have given him in } ready money	73	8	8

My bill on Eben. Pike, of Cork, for	14	1	4
Do. on T. Preston for his half	87	10	00

175	00	00
-----	----	----

Shipped said Beef in the Rover, Thomas Trusty, master, for Rouen, to the address of Peter Lacherre there, to sell for account said Company

	l.	s.	d.
The first cost of the Beef is	175	00	00
Paid Duty and other Charges	12	00	00
My commission at $2\frac{1}{2}$ per cent	4	13	6

191 13 6

	l.	s.	d.
Said Preston's half is	95	16	9
My half is	95	16	9

191	13	6
-----	----	---

25th

Remitted Loftus and Company of Paris, on our acct. of exchange in Company, John Connor's draft on Peter Lamotte to said Loftus and Company, for 200 Livres Tournois, Exa. at $12\frac{1}{4}$ d per livre

l.	102	1	8
----	-----	---	---

For which delivered said Connor

	l.	s.	d.
1 Chest green Tea, acct. Co. 4, nt. } 200lb. at 7s. per lb.	70	00	00
Cash, paid him for balance	32	1	8

102 1 8

Dublin, 27th February, 1804.

Sold to Anthony Armstrong, for acct. Co. 2, viz.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
2 Tun Claret at 41 <i>l.</i> per Tun	82	00	00
4 Bags Hops nt. 14 <i>C.</i> at 6 <i>l.</i> per	84	00	00
2 Puncheons Rum, containing 222 } gallons, at 4 <i>s.</i> per	44	8	00
1 Puncheon single refined Sugar, } nt. 8 <i>C.</i> at 4 <i>l.</i> 4 <i>s.</i> per	33	12	00
2 Hhds. Barbadoes do. nt. 20 <i>C.</i> at } 28 <i>s.</i> per <i>C.</i>	28	00	00
	272	00	00

In payment he has delivered me 170 Score of Linen Cloth, at 32*s.* per Score.—Which Linen I have shipped on board the Mermaid, Richard Rich Master, for London, to the address of Lewis Lestock there, to sell for acct. Co. 4.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
The first cost of the Linen Cloth is	272	00	00
Paid charges till on board	4	8	9½
My commission at 2½ per cent	6	18	2½

283 7 —

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Lewis Lestock's $\frac{1}{3}$ is	94	9	0
Abel Archer's $\frac{1}{3}$ is	94	9	0
My $\frac{1}{3}$ is	94	9	0
	283	7	0

28th

Received from Ben. Bewley, sales of 65 Tubs Butter shipped by him the 10th ulto. on board the William and Mary, Captain Tobin, for Rouen, neat proceeds amounting to 2280 Livres, at 12*d.* per Livre, 114*l.* my $\frac{1}{3}$ thereof

76 —

Received from sundries this month per Cash-book

186 13 6

Paid sundries this month, per Cash-book

441 5 11

Dublin, 2d March, 1804.

Received from Swift and company, Lewis Lestock,
of London's draft on me, their favour 26th ulto. at sight,
value in account with them, 155*l.* 2*s.* being said Les-
tock's reimburse for the following ;

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Loftus and Co. of Paris, on him for our account of exa. in Do. favour Adair and Jackson, at sight, for 1000 crs. at 33d per Crown, 137 <i>l.</i> 10 <i>s.</i> Eng. exa. at 10 per cent.	151	5	00

Cost of 205 <i>l.</i> insured per the Roy- al Exchange Insurance Com- pany, on goods per the Hope- ful Galley, for Cadiz, account company 2, being 3 <i>l.</i> 10 <i>s.</i> Eng. exchange at do.	3	17	00
---	---	----	----

155 2

4th

Received from William Ford, for my bill on Loftus
and Company, for our account of Exchange in Co. to said
Ford at Usance, 3552 Livres Tournois, Exa. at 12½*d.*
per Livre.

185

5th

Received of Ben Bewley sales of our 200 pieces
Linen Cloth, shipped by do. 19th Jan. last for London,
and an Invoice of Spice, received by him, in return of
nt. proceeds; the amount being 270*l.* Irish, of which
my $\frac{2}{3}$ is

180

7th

Received from William Warren, for James White
of Rochelle's bill on him at sight, being for Nt. proceeds
of 10 hlds. Tallow, per the Ann and Mary acct. Co. 2,
amounting per sales to 170*l.* viz.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Paid Thomas Preston his half	85	00	00
My half	85	00	00

170

Dublin, 10th March, 1804.

l. s. d.

Bought of William Ford, for my own acct. 6 hhds.
 yellow, nt. 3 ton at 28 $\frac{1}{2}$ per - - -

84

l. s. d.

Paid him in part 14 00 00

1 chest Bohea tea, delivered him, nt. }
 200lb. belonging to co. 4, at 7s. per } 70 00 00

84 00 00

12th

Received from Ben. Bewley, in full for my $\frac{2}{3}$ neat
 proceeds of such goods on our account, as he has al-
 ready furnished the sales of - - -

170

15th

Received from Edward Hall, of Cadiz, invoice of
 wares, shipped by him on board the St. Jago, of said
 place, Diego Perez master, for London, and consigned
 to Lewis Lestock, there, (according to my orders) to
 sell for account co. 2, the cost and charges amounting
 to 1000 dollars, at 4s per dollar.

200

l. s. d.

Thomas Preston's half is 100

My half is - - - 100

200

18th

Sold Ben. Bewley, at 3 months, for account co. 2,
 viz. - - -

l. s. d.

2 hhds Claret, at 11 $\frac{1}{2}$ per 22

1 bag hops neat 3 $\frac{1}{2}$ C. at 6 $\frac{1}{2}$ per 21

1 puncheon rum, 110 galls. at 4s. per 22

65

20th

Received from Abel Archer of Nantz, sales of 100
 tubs butter, and 200lb. tanned leather, per the Ann and
 Mary, acct co. 2, neat proceeds amounting to 4000
 livres, at 12d. per livre

200

l. s. d.

Thomas Preston's half is 100

My half is 100

200

Dublin, 23d March, 1804.

Remitted Loftus and Company, of Paris, on our account of Exchange in Company, Swift and Co's Bill on said Loftus and Co. my favour at Usa. for 4000 Livres Tournois. Value in account with said Swift and Co. at $12\frac{1}{3}d.$ per livre

l.	s.	d.
204	3	4

26th

Received from Henry Harding, in full for principal and half a year's interest on his bond, which I have delivered up

515

28th

Received of Abel Archer, of Nantz, invoice of 20 pipes of Brandy, shipped by him on board the Ann and Mary, Captain Ambrose Sutton, for London, to the address of Lewis Lestock, for account and risque of Co. 4, amounting to 3760 Livres Tournois, my $\frac{1}{3}$ thereof 1920 Livres, Exa. $12\frac{1}{3}$ per Livre

98

30th

Shipped on board the Bonadventure, Joseph Miller, master, for Nantz, to the address of Abel Archer, of said place, to sell for account Co. 4, viz.

l. s. d.

8 Hhds. Tallow, Nt. 4 ton, bot. this day from William Ford, for ready money, at 27l. 10s. per

110 0 0

6 Hhds. do. Nt. 3 ton, bought 10 eurr. for my acct.

84 0 0

Paid duty, and other charges at shipping

12 0 0

My commission, at $2\frac{1}{2}$ per cent is

5 3 0

211 3

l. s. d.

Said Archer's $\frac{1}{3}$ is - - 70 7 8

Lewis Lestock's $\frac{1}{3}$ is - - 70 7 8

My $\frac{1}{3}$ is - - 70 7 8

211 3 0

31st

Received from sundries this month, per Cash-book

1040

Paid sundries this month, per Cash-book

221

Dublin, 2d April, 1804.

	l.	s.	d.
✓ Sold John Johnson, account Co. 4			
	l.	s.	d.
1 Chest green Tea, nt. 200lb. at 7s. per	70	00	0
1 Do. Bonea, nt. 200lb. at 7s. 3d. per	72	10	0
	142	10	
For which received from said Johnson			
	l.	s.	d.
His note payable 1st May	50	00	0
Do. 1st June	50	00	0
Do. 1st July	42	10	0
	142	10	0
4th			
✓ Received from Abel Archer, of Nantz, invoice of 30 bales paper, and 10 tun Anjou white Wine, shipped by him on the Catharine of Dublin, Capt. William Butler, for account Co. 2, amounting to 4000 Livres Tournois, at 12d. per Livre			200
	l.	s.	d.
Thomas Preston's half	100	00	0
My half	100	00	0
	200	00	0
✓ Paid duty and freight, &c. on 30 bales paper, and 10 tun Anjou white Wine, received per the Catharine, from Nantz, acct. Co. 2			200
7th			
✓ Received from Peter Lacherre, Rouen, sales of 200 barrels beef, per the Rover Galley, Captain Trusty, acct. Co. 2; nt. proceeds amounting to 4400 Livres Tournois, Exa. at 12d. per			220
	l.	s.	d.
Thomas Preston's half	110	00	0
My half	110	00	0
	220	00	0
✓ Received from Peter Lacherre of Rouen, invoice of 20 hhds. Burgundy Wine, shipped by him on the Rover Galley, Captain Trusty, acct. Co. 2, amounting to 5000 Livres Tournois, Exa. at 12d. per Livre			250
	l.	s.	d.
Thomas Preston's half	125	00	0
My half	125	00	0
	250	00	0
✓ Paid duty and freight, on the above Wine			85

Dublin, 10th April, 1804.

Received from Ben. Bewley, sales of our spice, received the 5th ulto. from London, the neat proceeds amounting to 300*l.* of which my $\frac{2}{3}$ is

l. *s.* *d.*
200 — —

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Received in part	100	00	0
The remainder paya. on demand/	100	00	0
	<u>200</u>	<u>00</u>	<u>0</u>

13th

Sold to Christopher Kingston, for account Co. 4. viz.

1 Chest Bohea Tea, nt. 200lb. at 7*s.* 6*d.* per lb.

75 — —

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Received in paymt. said Kingston's draft } on Digby and Co. payable 1st May for }	70	00	0
Cash for balance	5	00	0
	<u>75</u>	<u>00</u>	<u>0</u>

14th

Closed the account Tea, in Co. 4, and sent each partner an account sales, viz.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
The total of the sales being	357	10	0
The charges (already posted) } are }	60	00	0
My commission, at $2\frac{1}{2}$ per cent is }	8	18	9
After charges (not posted till now) }	0	11	3
	<u>69</u>	<u>10</u>	<u>0</u>

The nt. proceeds is

288 0 0

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Commission and charges (not posted)	9	10	0
Lewis Lestock, London, his $\frac{1}{3}$ nt. proceeds	96	00	0
Abel Archer, Nantz, his $\frac{1}{3}$	96	00	0
My $\frac{1}{3}$ is	96	00	0
My $\frac{1}{3}$ of the first cost	92	8	0

My $\frac{1}{3}$ nt. gain

3 12 0

250 2 —

Dublin, 16th April, 1804.

✓ Delivered Swift and Co. my draft on Benjamin Bewley at sight their favour, being for balance due to me for nt. proceeds of Spice, on our account, value in account with said Swift and Co

19th

✓ Received from Lewis Lestock, of London, sales of 170 Score Linen, per the Mermaid, Capt Rich, acct. Co. 4, neat proceeds amounting to 291*l*. English, my $\frac{1}{3}$ 97*l*. Exa. at 10 $\frac{5}{8}$ per cent 107 6 1 $\frac{1}{2}$

Also Sales of 20 pipes Brandy, consigned to him by Abel Archer, of Nantz, per the Ann and Mary, acct. said Co. neat proceeds amounting to 303*l*. Eng. my $\frac{1}{3}$ 101*l*. Exa. at do.

111 14 7 $\frac{1}{2}$

22nd

✓ Received per the Hopeful Galley, George Quarrel Master, from Edward Hall, Cadiz, sales of 210C. hides, shipped 11th Feb. in said ship to said Hall; for account Co. 2, the nt. proceeds amounting to 1150 Pieces $\frac{8}{9}$ at 4*s*. per dollar

Thomas Preston's half is

l. s. d.

115 0 0

My half is

115 0 0

230 0 0

Also, in part return 40 pipes Bencarlo red Wine, shipped on board said vessel, at 23 $\frac{1}{2}$ pcs. $\frac{8}{9}$ per pipe, is 940 pcs. $\frac{8}{9}$ which at do. Exa. is

Thomas Preston's half is

l. s. d.

94 0 0

My half is

94 0 0

188 0 0

Paid freight, duty, and other charges on the above Wine

l. s. d.

100

219

188

300

Dublin, 24th April, 1804.

Ben. Bewlcy has furnished an account 1 ea, which he received of Michael Clancy of London, $\frac{1}{3}$ for account said Bewlcy, and $\frac{2}{3}$ for mine; the cost and charges, in London, amounting to 270*l*. Eng. my $\frac{2}{3}$ is 180*l*. at 10 $\frac{1}{2}$ per cent, is Irish

4198 18 00

in return thereof, I have (at said Bewlcy's request) drawn on Lewis Lestock, London, favour said Clancy, a bill of 270*l* English, to be carried by said Lestock to my account, value in account with said Bewlcy, Exa. at do.

l. *s.* *d.*

298 7 —

27th

Sold Richard Homan, for acct Co. 2, viz.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
2 Hhds. Burgundy Wine, at 24 <i>l</i> . per	48	00	00
2 Tun Claret, at 46 <i>l</i> . per	92	00	00

140 —

Received in payment,

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Said Homan on Digby and Co. pay- } able 1st May, for	80	00	00
Cash for balance	60	00	00
	140	00	00

29th

Received from Thomas Hall, the two following Bills, viz.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Edward Hall, Cadiz, on me to said Hall } of Dublin, for balance of our acct. co. } 2,790 dolls. exa. at 4 <i>s.</i> per dollar }	158	00	00
Do. on me to do. for balance of his acct	133	6	11

291 6 11

For which delivered said Hall, the three following notes, allowing him discount at 6 per cent, viz

	<i>l.</i>	<i>s.</i>	<i>d.</i>
John Johnson's note, payable the 1st of May	50	00	00
Do. ————— 1st June	49	14	9
Do. ————— 1st July 1742 10 <i>s.</i>	42	1	2
My draft on Thos. Preston, for balance	149	11	00

291 6 11

Dublin, 30th April, 1804.

l. s. d.

Received from sundries this month, per Cash-book

165 — —

Paid sundries this month per cash-book

585 11 3

1st May

Received from Digby and co. in payment of the following bills, formerly accepted, viz.

l. s. d.

The first received the 13th ult. from } 70 00 00
Christopher Kingston, for }The second received from Richard } 80 00 00
Homan }

150 — —

3d

Received from Richard Ruby, in full for Sugar in Co. 2, sold him the 26th January

77 13 —

6th

Received from Abel Archer, of Nantz, sales of 14 hlds. tallow, shipped the 30th of March, for acct. co. 4, each $\frac{1}{3}$, the neat proceeds amounting to 4500 livres tournois, my $\frac{1}{3}$ is 1500 livres tourn. exa. at $12\frac{1}{2}$ per

78 2 6

Received per the Bonadventure, Joseph Miller master, from Do. Archer, 30 pieces narrow Modes, containing 2580 aunes, to sell for acct. co. 4, the cost and charges there, being 4200 Liv. Tourn. of which my $\frac{1}{3}$ is 1400 Liv. Tourn. at $12\frac{1}{2}$ d. per, is

72 18 4

7th

Paid Duty and other Charges on said Modes

12 — —

10th

Received from Lewis Lestock of London, the two following invoices of Wares shipped in the George of London, captain Evans master, for Nantz, to the address of Abel Archer of said place, viz.

20 Ton Lead, for account co. 2, the cost, &c. being 180l. English.

l. s. d.

Of which my $\frac{1}{2}$ is 90l. Eng. at $10\frac{1}{2}$ } 99 9 00
per cent, is }

Thomas Preston's half is 99 9 00

198 18 —

Another of 40 pieces Serge, for acct. co. 4, the cost being 346l. English, of which my $\frac{1}{3}$ is 82l. Exa. at Do.

90 12 2

Dublin, 4th May, 1804.

Received from John Archer, of Kilkenny, for the following sold him

	<i>l.</i>	<i>s.</i>	<i>d.</i>
1 Puncheon Rum, in Co. 2, containing 110 Gallons, at 4 <i>s.</i> per	22	00	0
1 Hhd Burgundy Wine in do. Co. at	24	00	0
1 Hhd of Barbadoes Sugar. nt. 10 <i>C.</i> at 28 <i>s.</i> per in do. Co	14	00	0
5 pieces Mode, in Co. 4, containing 430 Aunes, at 2 <i>s.</i> per	43	00	0

103

18th

Received certain advice, that the George of London, Capt. Evans, is lost, on her way from London to Nantz; my loss thereby is, viz.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
$\frac{1}{2}$ of 20 Ton Lead, shipped for Co. 2	99	9	0
$\frac{1}{3}$ of 40 pcs. Serge, shipped for Co. 4	90	13	2

190 2 2

21st

Received from Abel Archer, of Nantz, an invoice of 20 small pieces Brocade, qt. 50 Aunes, shipped in the Sailwell, Thomas Johnson, Master, for London, to the address of Lewis Lestock, to sell for acct. Co. 4, the cost, &c. being 3600 Liv. Tourn. my $\frac{1}{3}$ is 1200 Liv. Tour. at 12 $\frac{1}{4}$ *d.* per, is

61 5

Also, by the same post, received from said Lestock, sales of said Brocade, nt. proceeds amounting to 189*l.* English, of which my $\frac{1}{3}$ is 63*l.* English, at 10 $\frac{3}{8}$ per cent

69 10 8 $\frac{1}{2}$

23d

Sold John Bird, at 6 months, 14 pieces narrow modes, of Co. 4, containing 860 Aunes, at 2*s.* 2*d.* per

93 3 4

28th

Received from John Bird, for the narrow modes of Co. 4, sold him yesterday, at 9 months, with liberty to discount the debt when he thought proper,

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Dist. allowed him for 6 mo. at 6 per C.	2	15	10
Cash for balance	90	7	6

93 3 4

Remitted Loftus and Co. of Paris, on our acct. of exa. in Co. Thomas Preston's bill on Peter Lamotte, to said Loftus and Co. at Usa. for 4000 Livres Tournois, value in acct. with said Preston, at 12 $\frac{1}{4}$ *d.* per

234 3 4

Dublin, 30th May, 1804.

l. s. d.

✓ Taken to the acct. of Co. 2 each half, the remainder of the modes in Co. 4, viz.

15 Pieces containing 1290 at 2s. per

129 — —

l. s. d.

Thomas Preston's half is

64 10 0

My half is

64 10 0

129 00 0

31st

✓ Closed the acct. of narrow modes, in Co. 4 each $\frac{1}{3}$, and sent each partner an acct. sales, viz.

l. s. d.

My commission at $2\frac{1}{2}$ per cent on }

6 12 7

265*l.* 3*s.* 4*d.* the total sales }

After charges (not posted till now)

0 14 11

Lewis Lestock's $\frac{1}{3}$ of nt. proceeds }

81 00 0

(243*l.*) is }

Abel Archer's $\frac{1}{3}$ of the same

81 00 0

My $\frac{1}{3}$ of the nt. gain is

8 1 8

177 9 2

✓ Received from sundries this month, per Cash-book

421 — 6

✓ Paid sundries this month, per Cash-book

12 14 11

1st June

✓ Remitted Lewis Lestock of London, his acct. Co. 2, Gorge Usher's bill on Michael Cancy, my favour, at Usa. 103*l.* 2*s.* 5½*d.* Eng. at 10½ per cent. is Irish 125*l.* for which delivered said Usher, my bill on Loftus and Co. of Paris, on our acct. of Exa. in Co. his favour, at Usa. 2400 Liv. Tourn. at 12½*d.* per Livre

125 — —

4th

✓ Settled account with Joseph Miller, Master of the ship Bonadventure, and received from him my share of the balance for his acct. of freight and disbursements, since December last

45 — —

Dublin, 7th June, 1804.

Furnished Peter Lacherre, of Rouen, abstract of his acct balance due to me thereon, being 188/ 15s 7d. closed by the following,

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Balance due to said Lacherre, acct. } Co. 2, 600 livres, at 12d. per	30	00	00
Remitted Lewis Lestock, of London, } my acct. my bill on himself at } sight, acct. said Lacherre, pur- } suant to his Letter of 31st Ultio } 14 <i>l.</i> 13s. 10d. English Exchange } 10 $\frac{1}{2}$ per cent - - - }	158	15	7

l. *s.* *d.*

188 15 7

10th

Received from Anthony Archer and Co. my proportion of Profit and part Stock in said Co. having admitted Daniel Davis as partner, and our capital to remain as at first, 10,000*l.* viz.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
$\frac{1}{4}$ of 400 <i>l.</i> the nt. gain by trade	100	00	00
$\frac{1}{4}$ of 2000 <i>l.</i> paid by said Davis	500	00	00

600

11th

Received from Ben. Bewley for balance of his acct. per abstract furnished him this day, 164*l.* 9s. viz.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
3 Chests Green Tea, and 3 do. } Bohea, $\frac{1}{3}$ his acct. and $\frac{2}{3}$ mine, } delivered me by said Bewley, amt. } 306 <i>l.</i> his $\frac{1}{3}$ being	102	00	00
Cash for the remainder	62	9	00

164

9

Debit Tea to adventure in Co. with Ben. Bewley, 306*l.* for 3 chests Green and 3 do Bohea, belonging to said Bewley and me, taken out of his hands on my proper acct. nt 200*l.* Valued to

306

14th

David Denham, master of the ship Providence, has brought in his account of Freights, wages, disbursements, &c. by the balance thereof there appears due to him 60*l.* my $\frac{1}{2}$ whereof I have paid him being

30

Dublin, 18th June, 1804.

Furnished Lewis Lestock of London, abstract of his acct. balance to me thereon, being 212*l.* 15*s.* 10 $\frac{1}{4}$ *d.* closed by the following articles, viz.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Balance due to him on acct. Co. 2.	74	4	8 $\frac{1}{2}$
66 <i>l.</i> 17 <i>s.</i> 6 $\frac{3}{4}$ <i>d.</i> English, Exa. at 11 per cent			
Ordered me to Debit him in my acct. 124 <i>l.</i> 16 <i>s.</i> 6 $\frac{1}{2}$ <i>d.</i> Eng. and to credit him for the same in his account, Exa. at 11 per cent	138	11	1 $\frac{1}{2}$

212 15 10

21st

Remitted Abel Archer of Nantz, my bill on Loftus and Co. of Paris, on our acct. of Exa. in Co. at Usa. his Favour, 3774 Liv. 3 sols. 6 den. Tourn. at 12 $\frac{1}{4}$ *d.* per livre, for balance of the following :

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Due to said Archer on his acct. 754 Liv. 3 sols. 6 den. at 12 $\frac{1}{4}$ <i>d.</i> per	38	9	10 $\frac{3}{4}$
Due to do. on my account 3020 liv. at do.			
	54	2	11

192 12 9 $\frac{3}{4}$

23rd

Received from Richard Ruby the following sold him :

	<i>l.</i>	<i>s.</i>	<i>d.</i>
6 hhds. Claret Co 2, at 45 <i>l.</i> per Tun	67	10	0
2 bags Hops, nt. 7 <i>C.</i> in do. Co. at 6 <i>l.</i> per C.	42	0	0

109 10 —

26th

Furnished Loftus and Co. of Paris, abstract of our acct. of Exa. in Co. balance due to me thereon, carried to the Debit of their acct. being 193*l.* 16 sols. 6 dens. Exa. at 12 $\frac{1}{2}$ *d.* per

100 14 5

Debit Loftus and Co. our acct. of Exa. in Co. to Sundries, 16*l.* 13*s.* 10*d.*

	<i>l.</i>	<i>s.</i>	<i>d.</i>
To said Loftus and Co. their acct. for their $\frac{1}{2}$ nt. profit on the Exa.	8	6	11
To profit and Loss for my $\frac{1}{2}$ of do.	8	6	11

16 13 10

Dublin, 28th June, 1804.

Divided between Thomas Preston and me, the remainder of our rum,

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Said Preston has carried home 7 } punchons containing 740 galls. } at 3 <i>s.</i> 9 <i>d.</i> per, is }	138	15	0
I have taken to my acct. 7 do. qt. } 730 gallons, at 3 <i>s.</i> 9 <i>d.</i> per }	136	17	6

275 12 6

Leakage on the whole cargo 70 gallons.

30th

Closed such accounts with Co. 2 as are already finished, Claret, Hops, and Rum, in Do. Company

	<i>l.</i>	<i>s.</i>	<i>d.</i>
The total of the sales amounting to	999	10	6
Thomas Preston's half is	499	15	3
My half of the Nt. Gain is	77	6	9

577 2

The following articles to be carried at once to said Preston's account proper, and to profit and loss, viz.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
My commission on 723 <i>l.</i> 18 <i>s.</i> [the } total of the sales of the Claret, } Hops, and 4 punchons Rum, } in Co. 2] at $\frac{1}{2}$ per cent }	18	1	11
Due to me, for cellerage of do. wares	15	0	0
Petty charges paid on Do. [too } troublesome to be divided on } each particular account] }	2	0	0
Lost by exchange on the account } of Lewis Lestock for Company }	0	6	8 $\frac{1}{2}$

35 8 7 $\frac{1}{2}$

Thomas Preston's half is
My half is

<i>l.</i>	<i>s.</i>	<i>d.</i>
17	14	3 $\frac{3}{4}$
17	14	3 $\frac{3}{4}$
35	8	7 $\frac{1}{2}$

Dublin, 30th June, 1804.

	l.	s.	d.
✓ Laid out these 6 months, per book of charges, viz.			
			<i>l. s. d.</i>
Ware-house rents, and other charges } of merchandize - - - }	25	00	0
House rent, and house expenses	90	00	0
Pocket expenses and apparel	40	00	0
	155	—	—
✓ Received from sundries this month, per Cash-book	816	19	—
Paid sundries this month, per Cash-book	187	—	—
 END OF THE THIRD WASTE-BOOK.			

JOURNAL,

No. III.

Dublin, 1st January, 1804.

SUNDRIES Dr. to STOCK		5766	4	8 $\frac{1}{2}$	l.	s.	d.
For the total of my effects active, viz.							
					l.	s.	d.
1	Cash remaining in my hands per						
	Leger B. - - -	875	12	0 $\frac{1}{4}$			
	Received from my father						
	this day - - -	2000	00	00			
1	Claret, for 4 Tuns 2 hhds. worth	135	00	00			
2	Wares from Leghorn, for 50 ch. wine,						
	50 do. Oil, on the Dr. side	205	00	00			
2	Sugar, for 10 ton Barbadoes, 14C.						
	Single refined, 14C. Double do. on	349	00	00			
	the Dr. side - - -						
2	Bills and notes, for Charles Carleton's						
	note pay. 1st Feb. for 50l. discount-	49	10	00			
	ed at 6 per cent - - -						
	John Clarke's paya. 10th inst.						
	for 30l. discounted at do.	29	14	7			
2	Bonds, for Henry Harding's at inter-						
	est since 25th September	500	00	00			
2	Ship Bonadventure, for $\frac{1}{2}$ of her worth	300	00	00			
2	Ship Providence, for $\frac{1}{2}$ her worth -	275	00	00			
3	Swift and Co. for bal. due to me per Leger B.	336	10	00			
3	Lewis Lestock of London, his acct.						
	for bala. due to me per Leger B.	224	10	2 $\frac{1}{4}$			
3	Peter Lacherre, of Rouen, his acct.						
	for bala. due to me per Leger B.	188	15	7			
3	Eben. Pike, of Cork, his acct. for ba-						
	lance due thereof	14	1	4			
3	James Pearson, Barbadoes, his ac-						
	count run, for the Dr. side of do.	220	2	00			
	acct. 2200 gallons -						
4	Benjamin Bewley, due to me per B.	63	2	00			
1					5766	4	8 $\frac{1}{2}$

Dublin, 1st January, 1804.

l. s. d.

1	Stock dr. to Sundries - -	1.420 5 10		
	For the Total of Debts passive, viz.		l.	s. d.
4	To Abel Archer, Nantz, his acct. for balance due to him	26 6 6		
4	To Loftus and Co. Paris, their acct. for balance due to them	28 15 5		
4	To Edward Hall, Cadiz, his account, for balance due him	133 6 11		
	To wares from Leghorn, for the total of the sales of the Cr. side, which is 24 chests Florencce Wine, 17 Do. Oil	110 9 00		
2	To sugar, for the total of the sales of the Cr. side, which is $29\frac{1}{2}$ Cwt. Barbadoes, 2 Cwt. single refined, and 4 Cwt. double do.	77 16 00		
3	To James Pearson, his account rum, for the total of the Cr. side, which in 218 gallons	43 12	420	5 10
	2d			
5	Adventure in Company with Ben. Bewley, Dr. to Ben. Bewley	1.76 00 00		
4	Having agreed with Ben. Bewley to trade together, $\frac{1}{3}$ for his account, and $\frac{2}{3}$ for mine, the affairs to be under his management and care; he has bought for our account, a cargo of Oranges, Lemons and Olives, just arrived from Cadiz, the whole cost and charges of which, per his account, is 114l. my $\frac{2}{3}$ is		76	
	4th			
5	Loftus and Company of Paris, our account of Ex- change in Co. Dr. to cash	1.125 00 00		
1	For William Warren's bill of 2500 Liv. Tourn. on Peter Lamotte, payable at 3 days sight, to their order, value paid to said Warren, at 12d. per livre, remitted in pursuance of a mutual agreement between them and me, to carry on an account of Exchange in Co. with equal gain and loss:		125	

Dublin, 5th January, 1804.

		<i>l.</i>	<i>s.</i>	<i>d.</i>
	Sundries Dr. to wares from Leghorn	l. 128	12	0
	Delivered to Ben. Bewley, to sell $\frac{1}{3}$ for his acct. and $\frac{2}{3}$ for mine, the remainder of wares from Leghorn, viz.			
		<i>l.</i>	<i>s.</i>	<i>d.</i>
	26 Chests Florence Wine, at 38s. per	49	8	0
	30 do. Florence Oil, at 48s. per	79	4	0
			128	12
.4	Ben. Bewley for his $\frac{1}{3}$	42	17	4
.5	Adv. in Co. with Ben. Bewley, for my $\frac{2}{3}$	85	14	8
.1		128	12	0
	7th			
.5	Claret in Co. with T. Preston Dr. to Claret	l. 144	0	0
.1	He and I enter into partnership, our concerns to be equal, and the affairs to be managed by me: We have put in as follows, viz.			
	I take to the acct. of Do. and me the remainder of my Claret, viz. 4 tun 2 hhds. at 32 <i>l.</i> per tun			
		<i>l.</i>	<i>s.</i>	<i>d.</i>
	Said Preston puts in as much at the } same rate	144	00	0
			144	
	10th			
.5	Adventure in Company with Benjamin Bewley Dr. to sundries	l. 70	00	0
.4	For my $\frac{2}{3}$ cost and charges of 65 tubs Butter shipped by him on board the William and Mary, Thomas Tobin master, for Rouen, on our acct and risk, amounting per invoice, to 105 <i>l.</i> and for my $\frac{2}{3}$ thereof, delivered said Bewley the following,			
		<i>l.</i>	<i>s.</i>	<i>d.</i>
.2	To bills and notes, for John Clarke's note } my favour due this day	30	00	0
.4	To Ben. Bewley for my receipt to him in } full for bala. due to me on his acct.	29	19	4
.1	To Cash, paid the remainder	10	00	8
			70	
	11th			
.6	Adv. in Co. with Anthony Arthur, Ben. Butler, and Constantine Cooper, Dr. to Cash	l. 2500	00	0
.1	Paid my $\frac{1}{3}$ of 10,000 <i>l.</i> being the joint stock in said Company as per articles of partnership		2500	

Dublin, 12th January, 1804.

l. s. d.

Sundries Dr. to Sugar , l. 300 6 0

For the remainder of my sugar put in Company with Thomas Preston, viz.

	l.	s.	d.
17 Hhds. Barbadoes Sugar, nt. }	204	12	0
170½ C. at 24s. per }			
12C. single refined Loaf do. at }	43	4	0
3l. 12s. per }			
10C. Double refined Do. at 5l. 5s.	52	10	0

With 40C. Double refined Loaf do. at }	300	6	0
5l. 5s. per C. put in by said Preston }	210	00	0

510 6 0

	l.	s.	d.
6 Sugar in Co. 2, for my half	255	3	0
1 Cash received from said Preston, to }	45	3	0
make up his share }			

300 6

14th

6 Hops in Co. 2, Dr to Thomas Preston l. 105 00 0

7 For my ½ of 12 bags which he has delivered me, to sell for his account and mine, Nt. 42C. at 5l. per C. which amounts to 210l.

105

17th

1 Cash Dr. to Claret in Co. 2 l. 40 00 0

5 Received from Richard Pike, for 1 tun, acct. Thomas Preston and me, at

40

18th

5 Adventure in Company with Ben. Bewley, Dr. to Swift and Company

3 Accepted, to make good in acct. to said Swift and Company, the draft of said Bewley, their favour, for my ⅔ of 240l. cost and charges of 200 pieces Linen Cloth bought and shipped by said Bewley to London, for his acct. and mine

160

Dublin, 23d January, 1804.

		<i>l.</i>	<i>s.</i>	<i>d.</i>
	Sundries Dr. to Sundries	1.151	14	00
	For 10 hhds. tallow, bot. and shipped in the Ann and Mary, Ambrose Sutton master, for Rochelle, address of James White, for acct. of Thomas Preston and me, each $\frac{1}{2}$			
		<i>l.</i>	<i>s.</i>	<i>d.</i>
.7	Said Preston for his half	75	17	00
.7	Voyage to Rochelle, in Co. 2, per the } above Ship, for my half	75	17	00
		151	14	00
		<i>l.</i>	<i>s.</i>	<i>d.</i>
.1	To Cash paid W. Ford for said tallow, } nt 5 ton, at 28s. per ton	140	00	00
.7	— Paid Duty and other charges	8	00	00
.8	To commission for my provision at $2\frac{1}{2}$ per C.	3	14	00
		151	14	—
	26th			
.7	Richard Ruby, Dr. to Sugar, Co. 2,	1.77	13	00
.6	Sold him the following, at 3 months,			
		<i>l.</i>	<i>s.</i>	<i>d.</i>
	1 hhd. Barbadoes sugar, nt. 9C. } 3 qrs. at 28s. per	13	13	00
	1 Puncheon double refined sugar, } nt. 8C. at 6s. per C.	48	00	00
	4 C. single refined do. at 4s. per	16	00	00
		77	13	—
	29th			
.1	Cash Dr. to Loftus and Co. of Paris, our acct. of Exchange in Company	1.200	00	00
.5	Received from Augustine Clarke, for John Morreau's Bill on him 6th instant, at Usa. remitted me by said Loftus and Co. 3140 Livres Tournois, Exa. at $12\frac{1}{4}$ per Livre	200	—	—
	28th			
.1	Cash Dr. to Sundries,	1.285	3	00
	Received this month, per Cash-book	285	3	—
.1	Sundries Dr. to Cash	1.2783	00	8
.1	Paid this month, per Cash-book	2783	—	8

Dublin, 1st February, 1804.

l. s. d.

. 1 Cash Dr. to adv. in Co. with Ben. Bewley, £84 0 0

. 5 Received from him for my $\frac{2}{3}$ nt. proceeds of Oranges, Lemons and Olives, amounting per Sales to

84

6th

Sundries Dr. to Jas. Pearson his acct. rum, £346 17 0

. 7 Thomas Preston, for his half - l. s. d. 173 8 6

. 8 Rum, in Company 2, my half, is 173 8 6

346 17 00

. 3 Being the remainder of said Pearson's Rum, viz. 18 Puncheons, qt. 1982 gallons, at 3s. 6d. per gallon

346 17 —

. 3 James Pearson his account Rum, Dr. to Sundries £170 9 00

Having closed said account, and sent him an account sales, viz.

	l.	s.	d.
Total of the sales being -	390	9	00
Charges (already posted) are -	220	00	00

Closing of the account 170 9 00

. 8 To commission for my provision on the }
total sales at $2\frac{1}{2}$ per cent - } l. s. d. 9 15 2. 1 To Cash, for after charges (not posted }
till now) } 2 13 10. 1 To do. for cost of 170 Barrels Beef }
and charges } 151 2 00

. 8 To commission for my provision thereon 3 17 00

170 9 —

In return of the nt. proceeds of the rum, I have shipped said Beef in the Fortune of Bristol, Adam Bray master, for Barbadoes, to the address and risk of said Pearson

Dublin, 5th February, 1804.

		<i>l.</i>	<i>s.</i>	<i>d.</i>
	Sundries Dr. to sundries	£ 185	0	0
	For the following, shipped in the Ann and Mary, Ambrose Sutton, master, for Nantz, to the address of Abel Archer there, to sell for acct. Co. 2.			
		<i>l.</i>	<i>s.</i>	<i>d.</i>
.7	Thomas Preston for his half	-	92	10 00
.8	Voy. to Nantz, per said ship for my $\frac{x}{2}$		92	10 00
			185	00 0
.7	Thomas Preston, for 100 tubs Butter, } put in by him		130	00 00
.2	To bills and notes, for Charles Carleton's note, paid him for 2000lb. Tanned Leather just bot. }		50	00 00
	To Cash paid Duty, &c. at shipping		5	00 00
			185	
	6th			
.7	Thomas Preston Dr. to Hops in Co. 2	£ 42	00	00
.6	For 2 Bags sold David Denham, nt. 7C. at 6 <i>l.</i> per, for which he has given me a draft on said Preston, who has accepted it to make good in account		42	
	9th			
.4	Ben. Bewley Dr. to adv. in Co. with him	£ 94	00	0
.5	He having furnished me with an acct. sales of our Florence Wine and Oil, the nt. proceeds amounting to 14 <i>l.</i> for my $\frac{2}{3}$ whereof he has given me credit in account, being		94	
	11th			
	Sundries Dr. to sundries	£ 205	00	0
	For amount Invoice of the following goods shipped on board the Hopeful galley, George Quarrel, master, for Cadiz, addressed to Edward Hall, for account and risk of Co. 2, viz.			
		<i>l.</i>	<i>s.</i>	<i>d.</i>
	Cash received from Thomas Preston for his half		120	10 00
	Voy. to Cadiz, per said ship, for my half		102	10 00
			205	00 00
.1	To cash, for 210 C. Hides, amounting to	182	4	6
.8	To Do. paid Duty and Fees of entry, &c.	17	15	6
	To commission acct. for my commission } at $2\frac{1}{4}$ per cent		5	00 00
			205	

Dublin, 14th February, 1804.

Tea in Company 4, Dr. to Lewis Lestock, London,		
. 9	my account - - - - -	£. 92 8 0
<p>. 9 Having received per the Mermaid, Richard Rich, Master, from London, 2 chests Green Tea and 3 do. Bohea, each weighing Nt 200lb. consigned to me by said Lestock, to sell for his account, Abel Archer's of Nantz, and nine, each $\frac{1}{3}$, in pursuance of an agreement made to trade in partnership, and each to be equally concerned, and to account for the rest, as occasion shall require :</p> <p>The cost and charges amounting per Invoice, to 152l. Eng. my $\frac{1}{3}$ is 84l. Exa. at 10 per cent -</p>		
15th		
. 9	Tea in Company 4, Dr. to cash -	£. 60 00 0
. 1	Paid duty and freight, &c. of 2 chests Green Tea and 3 do. Bohea, per the Mermaid, from London	
18th		
	Sundries Dr. to Sundries in Co. 2 -	£. 205 7 0
For the following, sold said Matthew Morden,		
		l. s. d.
. 7	Thomas Preston, for said Morden's bill on him, accepted to make good in account, for one half - - - - -	102 13 6
. 1	Cash, for the remainder - - - - -	10 13 6
		205 7 0
		l. s. d.
. 5	To Claret, for 2 tun, at 40l. per tun -	80 00 0
. 6	To Hops, for 3 bags, nt. $0\frac{1}{2}$ C. at 6l. per C. -	63 00 0
	To Sugar, for 1 hhd. Barbadoes, Nt. 10C. }	14 7 0
. 6	1q. at 28s. per - - - - -	
	1. Puncheon Double refined Do. }	48 00 0
	Nt. 8C. at 6l. per - - - - -	

l. s. d.

92 8

60

205 7

Dublin, 21st February, 1804.

l. s. d.

Sundries dr. to Sundries - £. 191. 13 6

For 200 Barrels Beef bought from Edward Harvey for acct. Co. 2, at 17s. 6d. per barrel, which I have shipped in the Rover, Thomas Trusty, master, for Rouen, to the address of Peter Lacherre to sell for account said Company, is 175l.

	l.	s.	d.
.7 Thomas Preston, for his half	95	16	9
.9 Voyage to Rouen, persaid ship, inco. 2, } for my half	95	16	9
	191	13	6

	l.	s.	d.
.1 To Cash, paid in part to said Harvey	73	8	8
.3 To Eben. Pike, Cork, his account for my } bill on him - - -	14	1	4
.7 To Thomas Preston, for my bill on him for } his half cost said beef - - -	87	10	00
	175	00	00

	l.	s.	d.
.1 To Cash, Paid Duty and other Charges	12	00	00
.8 To commission for my provision at 2½ per } cent - - - - -	4	13	6
	191	13	6

25th .

.5 Loftus and Company of Paris, our account of exa. in Company, Dr. to sundries	£. 102	1	8
--	--------	---	---

For John Connor's draft on Peter Lamotte to said Loftus and Co. remitted them 2000 Livres Tournois, Exa. at 12½d. per livre - - - - -

	l.	s.	d.
.9 To Tea, in Co. 4, 1 chest Green } Teadelivered said Connor, nt. 200lb. } at 7s. per lb. - - -	70	00	00
.1 To Cash, paid him for balance	32	1	8
	102	1	8

Dublin, 27th February, 1804.

l. s. d.

Sundries Dr. to Sundries 1.283 7 00

For 170 Score Linen Cloth bought of Anthony Armstrong, at 32s. per score; which I have shipped on board the Mermaid, Richard Rich master, for London, to address Lewis Lestock, to sell for acct. Co. 4, 272l.

	l.	s.	d.
3 Lewis Lestock, London, his acct. for his $\frac{1}{3}$	94	9	0
4 Abel Archer, Nantz, his acct. for his $\frac{1}{3}$	94	9	0
9 Voyage to London, per said ship, for my $\frac{1}{3}$	94	9	0
	283	7	0

	l.	s.	d.
5 To Claret in Co. 2, for 2 Tun, at 41l. } per tun, sold said Armstrong	82	00	00
6 To Hops in do. for 4 bags, nt. 14C. at } 6l. per	84	00	00
8 To rum in do. for 2 puncheons contain- } ing 222 Gallons, at 4s. per	44	8	00
6 To Sugar in do. for 1 Puncheon single } refined, nt. 8C. at 4l. 4s. per	33	12	00
2 hhds. Barbadoes, nt. } 20C. at 28s. per	28	00	00

272 00 00

1 To Cash, for charges till on board	4	8	9 $\frac{1}{2}$
8 To Commission, for my Provision at 2 $\frac{1}{2}$ } per cent	6	18	2 $\frac{1}{2}$

283 7 —

28th

4 Ben. Bewley Dr. to adventure in Company with said Bewley	1.76	0	0
---	------	---	---

5 For my $\frac{2}{3}$ nt. Proceeds of 65 tubs Butter, shipped by him the 10th ulto. on the William and Mary, Capt. Tobin, for Rouen, amounting per sales to 2280 Liv. Exa. at 12d. per livre, 114l. my $\frac{2}{3}$ thereof

76 —

1 Cash Dr. to sundries	2,186	13	6
------------------------	-------	----	---

Received this month per cash-book	186	13	6
-----------------------------------	-----	----	---

1 Sundries Dr. to Cash	1.441	5	11
------------------------	-------	---	----

Paid this month per Cash-book	441	5	11
-------------------------------	-----	---	----

Dublin, 2nd March, 1804.

		<i>l.</i>	<i>s.</i>	<i>d.</i>
	Sundries Dr. to Swift and co	1. 155	2	0
	For Lewis Lestock, of London's, draft on me to said Swift and co. 26th ulto. at sight, value in acct. with them for the same, being said Lestock's reimburse for the following, viz.			
		<i>l.</i>	<i>s.</i>	<i>d.</i>
.5	Loftus and co. of Paris, our acct. of exa. in company, for theirs on him to Adair and Jackson, at sight, for 1000 crs. at 33d. per cr. 137 <i>l.</i> 10 <i>s.</i> English, Exchange at 10 per cent.	151	5	0
.7	Thos. Preston, for his $\frac{1}{8}$ cost of 205 <i>l.</i> insured on hides, per the Hopeful gal. for Cadiz, 1 <i>l.</i> 15 <i>s.</i> Eng. exa. at 10 p.c.	1	18	6
.8	Voyage to Cadiz, per said ship, for my half cost of said insurance, at 1 <i>l.</i> 15 <i>s.</i>	1	18	6
.3	Eng. exa. at do.			
		155	2	—
	4th			
.1	Cash Dr. to Loftus and co. of Paris our account of exchange in company	1. 185	0	
.5	For my bill on them to Wm. Ford, at Usauce, for 3552 livres tournois, exa. at 12 $\frac{1}{2}$ per livre	185	—	—
	5th			
.1	Adventure in co. with Ben. Bewley, dr. to adventure in company with do.	1. 180		
.5	Having received from him sales of our 200 pieces linen cloth, shipped by do. 19th January last for London, and an invoice of spice, received by him, in return of the neat proceeds; the amount of each being 270 <i>l.</i> Irish, my $\frac{2}{3}$ is.	180	—	—

Dublin, 7th March, 1804.		l.	s.	d.
. 7	Cash dr. to sundries	£. 170		
—	Received from William Warren, for James White, of Rochelle's bill on him at sight, being said White's remittance, for the nt. proceeds of 10 hhds. tallow, per the Ann and Mary, acct. co. 2, amounting per sales to		170	—
		l. s. d.		
. 1	To cash paid Thomas Preston for his half	85 0 0		
. 7	To Voyage to Rochelle, per the Ann and Mary, in co. 2, for my half	85 0 0		
		170 0 0		
	10th			
10	General account of wares dr. to sundries	£. 84 0 0		
	For 6 hhds. tallow, bought of William Ford, for my account, neat 3 ton, at 28l per, viz.	l. s. d.		
. 1	To cash paid in part	14 0 0		
. 9	To Tea, in Co. 4, for 1 chest Bohea } Nt. 200lb. delivered him at 7s. per }	70 0 0	84	—
	12th			
. 1	Cash Dr. to Ben. Bewlcy,	£. 170 0 0		
. 4	Received from him in full for my $\frac{2}{3}$ nt proceeds of such goods on our account as he has already furnished me, the sales thereof		170	—
	15th			
	Sundries Dr. to Edward Hall, of Cadiz, for Co. 2, our account	£. 200 0 0		
	Having received from him an Invoice of wares shipped by him on board the St Jago, Diego Perez, master, for London, and consigned to Lewis Lcstock, (per my Orders) to sell for account Co. 2, the cost and charges amounting to 1000 Dollars, at 4s. per Dollar		200	—
		l. s. d.		
. 7	Thomas Preston for his half	100 0 0		
10	Voy. to London, per said ship, for my half	100 0 0		
10		200 0 0		

Dublin, 18th March, 1804.

		l.	s.	d.
.4	Ben. Bewley Dr. to sundries in Co. 2,	l. 65	0	0
		l.	s.	d.
	Sold him at 3 months, viz.			
.5	To Claret, for 2 hhds. at 11 <i>l.</i> per	22	0	0
.6	To Hops, for 1 bag, Nt. 3½ <i>C.</i> at 6 <i>l.</i> per	21	0	0
.8	To Rum, for 1 punch. qt. 110 galls. at 4 <i>s.</i> per	22	0	0
	20th			
10	Abel Archer of Nantz, for Company 2, our acct. Dr. to sundries	l. 200	0	0
	For nt. proceeds of 100 tubs Butter, and 200 <i>lb.</i> tanned Lcather, per the Ann and Mary, acct. said Company, amounting per sales to 4000 Livres, at 12 <i>d.</i> per Li-vre			
		l.	s.	d.
.7	To Thomas Preston for his half	100	0	0
.8	To Voy. to Nantz, per said ship, for my half	100	0	0
		200	0	0
	23d			
	Loftus and Company of Paris, on our acct. of Exa. in Co. Dr. to Swift and Co.	l. 204	3	4
.5	For the latter's bill on the former my favour, at Usa. remitted them for 4000 Livres Tournois. Value in account with said Swift and Co. at 12½ <i>d.</i> per Livre			
.3	26th			
.1	Cash Dr. to bonds	l. 515	0	0
.2	Received from Henry Harding, in full for principal and half a year's interest due to me by his bond, which I have delivered up			
	28th			
10	Voyage from Nantz to London, per the Ann and Mary, in Co. 4, Dr. to A. Archer my acct.	l. 98	0	0
10	For my ⅓ cost and charges of 20 pipes Brandy, shipped by him on said ship, to the address of Lewis Lestock, account and risk of Co. 4, amounting per invoice to 5760 Livres, my ⅓ thereof 1920 Livres Tournois, Exa. at 12½ <i>d.</i> per Livre			

Dublin, 30th March, 1804.

Dublin, 30th March, 1804.			l.	s.	d.
Sundries Dr. to sundries			l. 211	3	0
For the following shipped on board the Bonadventure, Joseph Miller, Master, for Nantz, to the address of Abel Archer, to sell for acct. Co. 4, viz.					
			l.	s.	d.
. 4	Said Archer, his acct. for his $\frac{1}{3}$		70	7	8
. 5	L. Lestock, London, his acct. for his $\frac{1}{3}$		70	7	8
11	Vo. to Nantz, per Bonadventure, in co. for my $\frac{1}{3}$		70	7	8
			211	3	0
			l.	s.	d.
. 1	To cash, paid William Ford, for 8 hhds.	}	110	0	0
Tallow, nt. 4 ton, bought this day, at 27l. 10s. per ton					
10	To gen. acct. Wares, for 6 hhds. do. nt. 3 ton, bot. 10th curt. for my acct.		84	0	0
. 1	To cash, for duty and other charges at shipping	}	12	0	0
. 8	To commission, for my provision, at $2\frac{1}{2}$ per cent		5	3	0
			211	3	—
31st					
Cash Dr. to sundries			l. 1040	0	0
. 1	Received this month, per Cash-book		-	-	1040
. 1	Sundries Dr. to Cash		l. 221	0	0
	Paid this month, per Cash-book		-	-	221
2nd April					
. 9	Bills and Notes Dr. to Tea in Co. 4,		l. 142	10	0
. 2	For the following, sold John Johnson, for which received the undermentioned				
			l.	s.	d.
1	chest Green Tea, nt. 200lb. at 7s. per		70	0	0
1	Do. Bohea—200lb. at 7s. 3d. per		72	10	0
			142	10	—
			l.	s.	d.
Said Johnson's note payable 1st May			50	0	0
Do. ————— 1st June			50	0	0
Do. ————— 1st July			42	10	0
			142	10	0

Dublin, 7th April, 1804.

		l.	s.	d.
1	Burgundy Wine in Co 2, Dr. to Cash	485	0	0
1	Paid duty and other charges on Do.	-	-	-
	10th			
	Sund. Dr. to adv. in Co. with Ben. Bewley,	4200	0	0
	Received from him an account sales of our Spice, received the 5th ulto. from London, the nt. proceeds amounting to 300 <i>l.</i> of which my $\frac{2}{3}$ is			
		7	s.	d.
1	Cash received in part	100	0	0
4	Ben. Bewley for the rem. pay. on demand	100	0	0
		200	0	0
5				
	13th			
	Sundries Dr. to Tea in Company 4,	175	0	0
2	For 1 chest Bohea sold to Christopher Kingston, neat 200 <i>lb.</i> at 7 <i>s.</i> 6 <i>d.</i> per <i>lb.</i>			
1	Bills and Notes, received an accepted Bill	70	0	0
	on Digby and Co. payable 1st May for			
9	Cash for the remainder	5	0	0
		75	0	0
	14th			
	Tea in co. 4, Dr. to Sundries	1205	2	0
9	Closed the acct. of said Tea, and sent each Partner an account Sales,			
		l.	s.	d.
8	To Commission, for my provision on 357 <i>l.</i>	8	18	9
	10 <i>s.</i> the total Sales, at $2\frac{1}{2}$ per C.			
1	To Cash, for after charges (not posted till now)	0	11	3
3	Lewis Lestock, London, his account, for his $\frac{2}{3}$ nt. Proceeds	96	0	0
4	To Abel Archer, Nantz, his acct. for his $\frac{1}{3}$ do	96	0	0
13	To Profit and Loss, for my $\frac{1}{3}$ of neat gain	3	12	0
		205	2	-

Dublin, 16th April, 1804.

		l.	s.	d.
3	Swift and Co. Dr. to Ben. Bewley	100	0	0
4	For my draft on him at sight their favour, being for balance due to me by said Bewley for nt. proceeds of Spice, on our account, value in account with said Swift and Co.	100		
	19th			
9	Lewis Lestock, of London, my account, Dr. to sundries	219	0	9
			l.	s. d.
9	To Voyage to London, per the Mermaid in Co. 4, for nt. proceeds of 170 Score Linen Cloth, amounting per Sales to 291 <i>l.</i> English, my $\frac{1}{3}$ 97 <i>l.</i> Exa. at 10 $\frac{5}{8}$ per cent	177	6	1 $\frac{1}{2}$
11	To Voyage from Nantz, to London, per the Ann and Mary, in Co. 4, for nt. Proceeds of 20 pipes Brandy, consigned to him by Abel Archer, amounting per Sales to 303 <i>l.</i> English, my $\frac{1}{3}$ 101 <i>l.</i> Exa. at 10 $\frac{1}{2}$ per cent.	111	14	7 $\frac{5}{8}$
	22nd			
10	Edward Hall, Cadiz, for company 2, our account, Dr. to sundries	230	0	0
	Received per the Hopeful Galley, George Quarrel master, from him Sales of 210 <i>C.</i> hides, shipped 11th Feb. in said ship to address of said Hall; for account Co. 2, the nt. proceeds amounting to 1150 Pieces $\frac{2}{8}$, at 4 <i>s.</i> per, is	230		
			l.	s. d.
7	To Thomas Preston for his half	115	0	0
8	To Voyage to Cadiz, per the Hopeful in Company 2, for my half	115	0	0
	Sundries Dr. to Edward Hall, Cadiz, for Co. 2, our account	188	0	0
7	For 40 pipes Bencarlo red Wine, in part return shipped on board said vessel, for account said Co. at 23 $\frac{1}{2}$ pcs. $\frac{8}{8}$ per pipe, is 950 pcs. $\frac{8}{8}$ Exa. at do.	188		
11	To Thomas Preston for his half	94	0	0
12	Bencarlo red Wine, in Co. 2, for my half	94	0	0
		188	0	0

Dublin, 21th April, 1804.

11 Bencarlo Red Wine, in Company 2, Dr. to Cash

l. 300. 0 0

1 Paid Freight, Duty and other charges on Do.

300

Sundries Dr. to Lewis Lestock, London, my account

l. 298 7 0

Bcn. Bewley having furnished an account Tea, which he received from Michael Clancy of London, $\frac{1}{3}$ for acct. said Bewley, and $\frac{2}{3}$ for mine; the cost and charges there, amounting to 270 $\frac{1}{2}$ Eng. my $\frac{2}{3}$ is 180 $\frac{1}{2}$ at 10 $\frac{1}{2}$ per cent, is

l. 198 18 00

In return I have (at said Bewley's request) drawn on Lewis Lestock, London, favour said Clancy, a bill of 270 $\frac{1}{2}$ English, to be carried by said Lestock to my account, value in account with said Bewley, Exa. at do.

298 7

4 Benjamin Bewley, for his $\frac{1}{3}$

l. s. d.

99 9 0

5 Adv. in Co. with said Bewley for my $\frac{2}{3}$

198 18 0

9

298 7 0

27th

Sundries Dr. to sundries in Co. 2

l. 140 0 0

For the following received from Richard Homan, for which delivered him as under,

2 Bills and Notes, for Richard Homan on }
Digby and Co. payable 1 May }

l. s. d.

80 0 0

1 Cash, received for balance

60 0 0

140

11 To Burgundy Wine, for 2 hds. at 24 $\frac{1}{2}$ per

l. s. d.

48 0 0

5 To Claret, for 2 tun, at 46 $\frac{1}{2}$ per

92 0 0

140 00 00

Dublin, 3d May, 1804.		l.	s.	d.
1	Cash Dr. to Richard Ruby,	177	13	0
7	Received from him in full for sugar in Co. 2, sold him 26th January last	77	13	—
10	Abel Archer, of Nantz, my account, Dr. to Voyage to Nantz, per the Bonadventure, in Co. 4,	177	2	6
11	Received from him sales of 14 hhds. Tallow, shipped 30th March, for acct. said Co. each $\frac{1}{3}$, the Nt. pro- ceeds amounting to 4500 Livres Tournois, my $\frac{1}{3}$ is 1500 Livres Tourn. Exa. at $12\frac{1}{3}$ pcr	78	2	—
12	Narrow Modes in Company 4, Dr. to Abel Archer, Nantz, my acct.	172	18	4
10	Having received per the Bonadventure, Joseph Miller, Master, from said Archer, 30 pieces narrow modes, containing 2580 Aunes, to sell for acct. Co. 4, the cost and charges there, being 4200 Liv. Tourn. my $\frac{1}{3}$ is 1400 Liv. Tourn. at $12\frac{1}{3}$ per, is	72	13	4
	Narrow Modes in Co. 4, Dr. to Cash	112	0	0
1	Paid duty and other charges on said Modes	12	—	—
	Sundries Dr. to Lewis Lestock, of London, for Co. 2, our account	1198	18	0
	Received from him an Invoice of 20 ton Lead, ship- ped for account said Co. on board the George of Lon- don, Captain Evans, Master, for Nantz, to the address of Abel Archer, the cost &c. being 180l. Eng. at $10\frac{1}{2}$ per cent.	198	18	—
12	Voy. to Nantz in Co. 2, per said ship, for } my $\frac{1}{2}$ thereof 90l. Eng. at $10\frac{1}{2}$ per }	99	9	0
7	Thomas Preston for his half	99	9	0
9		198	18	0
12	Voyage to Nantz, per the George, Co. 4, Dr to Lewis Lestock, my account	190	12	2
9	Received from him Invoice of 40 picces Sarge, shipped on board the said ship, to the address of Abel Archer there, to sell for acct. Co. 4, the cost being 246l. Eng. of which my $\frac{1}{3}$, is 82l. at $10\frac{1}{3}$ per cent, is	90	12	2

Dublin, 14th May, 1804.

			l.	s.	d.
1	Cash Dr. to sundries	£.103			
	Received from John Archer, of Kilkenny, for the following sold him, viz.				
			l.	s.	d.
8	To Rum, in Co. 2, 1 Puncheon, containing 110 Gallons, at 4s. per		22	00	0
11	To Burgundy Wine in said Co. 1 hhd.		24	00	0
6	To Sugar, in said Co. 1 Hhd. Barbadoes, nt. 10C. at 28s. per		14	00	0
12	To narrow Modes, in Co. 4, for 5 pieces containing 430 Auncs, at 2s. per		43	00	0
			165		
	18th				
13	Profit and loss Dr. to sundries	£.190 1 2			
	Received certain advice, that the George of London, Capt. Evans, is lost, on her way from London to Nantz, my loss thereby is, viz.				
			l.	s.	d.
12	To voyage to Nantz, per said ship, Co. 2, for my $\frac{1}{2}$ of 20 Ton of Lead		99	9	0
	To voyage to do. per do. in co. 4, for my $\frac{1}{3}$ of 40 pieces Serge		90	12	2
			190	1	2
	21st				
2	Lewis Lestock, London, my account Dr. to sundries	£.69 10 8 $\frac{1}{2}$			
	Having received from Abel Archer, of Nantz, an invoice of 20 small pieces Brocade, containing 50 Auncs, shipped in the Sailwell, Tho. Johnson, master, for London, to the address of Lewis Lestock, to sell for acct. Co. 4, the cost, &c. being 3600 Livres Tourn. my $\frac{1}{3}$ is 1200 Liv. Tournois, at 12 $\frac{1}{2}$ d. per, is 61l. 5s.				
	Received also, by the same post, from said Lestock, sales of said Brocade, nt. proceeds amounting to 189l. English, my $\frac{1}{3}$ being 63l. English, at 10 $\frac{3}{8}$ is		69	10	8 $\frac{1}{2}$
			l.	s.	d.
10	To Abel Archer, Nantz, my account for my $\frac{1}{3}$ first cost		61	5	00
	To profit and loss for my $\frac{1}{3}$ nt. gain		8	5	8 $\frac{1}{2}$
			69	10	8 $\frac{1}{2}$

Dublin, 23d May, 1804.

					l.	s.	d.
12	John Bird, Dr. to narrow modes, in Company 4,				4		
	- - - - -			193	3	4	
12	Sold him at 6 months, 14 pieces do. containing 860						
	Aunes, at 2s. 2d. per - - -						93 3 4
	----- 28th -----						
	Sundries Dr. to John Bird, -			193	3	4	
	Received for narrow modes in Co. 4, sold him yesterday, with liberty to discount the debt when he thought proper,						
					l.	s.	d.
.1	Cash received from him			90	7	6	
12	Narrow Modes in co. 4, for 6 months discount allowed him			2	15	10	
							93 3 4
.5	Loftus and Co. of Paris, on our acct. of exa. in Co. Dr. to Thomas Preston, -			204	3	4	
.7	For his bill on Peter Lamotte, to said Loftus and Co. at Usa. remitted them this day, 4000 livres tournois, value in acct. with said Preston, at 12 $\frac{1}{4}$ d. per livre						204 3 4
	----- 30th -----						
	Sundries Dr. to narrow modes in co. 4, l. 129						
	Having taken to account of Co. 2, each half, the remainder of the modes in Co. 4, viz.						
	15 Pieces, containing 1290 Aunes, at 2s. per						129
					l.	s.	d.
.7	Thomas Preston for his half			64	10	0	
12	Narrow Modes in co. 2, for my half, is			64	10	0	
12				129	00	0	

Dublin, 14th June, 1804.

l. s. d.

5 Ship Providence, Dr. to Cash - 130 0 0

1 David Denham, Master of said Ship, has brought in his account of Freights, Wages, Disbursements, &c. by the balance whereof there appears due to him 60*l.* my $\frac{1}{2}$ whereof I have paid him, is - -

30

18th

Sundries Dr. to Lewis Lestock, of London, his acct.

- - - 1212 15 10

For balance to me per abstract furnished him this day, closed by the following articles, pursuant to his letter of the 12th instant, viz. -

l. s. d.

12 Lewis Lestock, Co. 2, our acct. for Balance due to him thereon 66*l.* 17*s.* } 74 4 8 $\frac{1}{2}$
 63*d.* Eng. Exa. at 11 per cent }
 9 Said Lestock, my account, for so much I }
 Debit him therein, 124*l.* 16*s.* 6 $\frac{1}{2}$ *d.* } 138 11 1 $\frac{1}{2}$
 3 Eng. Exa. at do. }

212 15 10

21st

Sundries Dr. to Loftus and Co. of Paris, our account of Exchange in Company -

1. 192 12 9 $\frac{3}{4}$

For my bill on said Loftus and Company, at Usance, favour Abel Archer, of Nantz, remitted him this day, 3774 Liv 3 sols, 6 den. Tournois, Exchange at 12 $\frac{1}{4}$ *d.* per Livre, for balance of the following,

l. s. d.

4 Said Archer his acct. for 754 Liv. 3 sols. } 38 9 10 $\frac{3}{4}$
 6 den. due to him thereon, at 12 $\frac{1}{4}$ *d.* }
 10 Do. my acct. for 3020 Livres due to him }
 5 thereon, at 12 $\frac{1}{4}$ *d.* per } 154 2 11

192 12 9 $\frac{3}{4}$

B b

Dublin, 23d June, 1801.			l.	s.	d.
. 1	Cash Dr. to Sundries in Co. 2,	- 1.109 10 0			
	Received from Richard Ruby, for the following sold him :				
		l. s. d.			
. 5	To Claret for 6 hhds. at 45l. per Tun	67 10 0			
. 6	To Hops for 2 bags, Wt. 7C. at 6l. per	42 0 0			
			109	10	
	26th				
. 7	Loftus and Co. of Paris, their acct. Dr. to Do. our				
	acct. of Exa. in Company - -	1.100 14 5			
. 5	For balance due to me on the latter account carried to the Debit in the former, per Abstract furnished this day, 1933 Livres, 16 sols. 6 dens. Exa. at 12½d per		100	14	5
	Loftus and Co. our acct. of Exa. in Co. Dr. to				
. 5	Sundries - - - -	16l. 13s. 10			
		l. s. d.			
	To said Loftus and Co. their acct. }	8 6 11			
. 4	for their ½ nt. Profit on the Exa. }	8 6 11			
. 12	To Profit and Loss for my ½ of Do.	8 6 11			
			16	13	10
	28th				
	Sundries Dr. to Rum in Company 2,	1.275 12 6			
	Divided between Thomas Preston and me, the remainder of our Rum ; viz.				
		l. s. d.			
. 7	Thomas Preston, for 7 puncheons, containing 740 gallons, at 3s. 9d. per	138 15 0			
. 13	Rum, for 7 Do. taken to my own acct. }	136 17 6			
	qt. 730 Galls. at 3s. 9d. per }				
. 8			275	12	6
	Leakage on the whole Cargo, 70 gallons.				

Dublin, 30th June, 1804.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Sundries in Co. 2, Dr. to sundries	l. 577	2	0
Closed such accounts in said Company, as are already finished, viz.			
	<i>l.</i>	<i>s.</i>	<i>d.</i>
Claret, Hops, and Rum, the total of the } sales amounting to	999	10	6
	<i>l.</i>	<i>s.</i>	<i>d.</i>
To Thomas Preston for his half	499	15	3
To profit and loss, for my half of the nt. gain	77	6	9
	577	2	—
Sundries Dr. to sundries	l. 35	8	7 $\frac{1}{2}$
For the following articles to be carried at once to said Preston's account, and profit and loss, viz.			
	<i>l.</i>	<i>s.</i>	<i>d.</i>
Thomas Preston for his half	17	14	3 $\frac{3}{4}$
Profit and Loss for my half	17	14	3 $\frac{3}{4}$
	35	3	7 $\frac{1}{2}$
	<i>l.</i>	<i>s.</i>	<i>d.</i>
To commission for my provision on 727 } 18s. [the total of the sales of the Claret, Hops, and 4 puncheons Rum, sold in said Co. 2,] at 2 $\frac{1}{2}$ per cent	18	1	11 $\frac{1}{4}$
To charges, for cellerage of said Wares	15	0	0
Petty charges paid on Do. (too trouble- some to be divided on each particu- lar account)	2	0	0
To Lewis Lestock, for Company 2, our ac- count, lost by exchange	0	6	8 $\frac{1}{4}$
	35	8	7 $\frac{1}{2}$

Dublin, 30th June, 1804.

			l.	s.	d.
13	Charges Dr. to Cash	l. 155 0 0			
.1	Laid out these 6 months, per book of charges, viz.				
		l. s. d.			
	For Ware-house rents, and other charges	} 25 00 0			
	of merchandize - - -				
	House rent, and house expenses		90	00	0
	Pocket expenses and apparel		40	00	0
			155		
.1	Cash Dr. to sundries	l. 816 19 0			
	Received this month, per Cash-book		816	19	
	Sundries Dr. to Cash	l. 187 0 0			
.1	Paid this month, per Cash-book		187		

END OF THE THIRD JOURNAL.

THE ALPHABET TO THE LEGER, No. III.

N		O		P	
	Fo.		Fo.		Fo.
Narrow Modes } Co. 4 }	12			Pike Eben. Cork	3
Narrow Modes } Co. 2 }	12			Pearson J. h. a. Rum	3
				Preston Thos.	7
				Profit and Loss	10
Q		R		S	
	Fo.		Fo.		Fo.
		Ruby Richard	7	Stock	1
		Rum in Co. 2	8	Sugar	2
		Rum	13	Ship Bonadventure	2
				Ship Providence	3
				Sugar, co. 2	6
T		V		W	
	Fo.		Fo.		Fo.
Tea, Co. 4	9			Wares, Leghorn	1
Tea	13	Voyage to Rochelle, per Ann and Mary, co. 2	7	Wares from Nantz, co. 2	11
		—To Nantz, per Ann and Mary, co. 2,	8		
		—To Cadiz, per Hope- ful, co. 2	8		
		—To Rouen, per Ro- ver, co. 2	9		
		—To London, per Mermaid, co. 4	9		
		—From Cadiz to Lon- don, per the St. Ja- go, co. 2	10		
X		Y		Z	
	Fo.		Fo.		Fo.
		—From Nantz to Lon- don, per the Ann and Mary, co. 4	10		
		—To Nantz, per Bon- adventure, co. 4	11		
		—From London to Nantz, per the George, co. 2	12		
		—From London to Nantz, pr. the Geo co. 4	12		

1804	Stock	Dr.	l.	s.	d.
Jan. 1	To sundries for the total of my effects and debts passive		420	5	10
	To balance, being my nt. capital	14	55	18	9 $\frac{7}{2}$
			59	38	15 $\frac{5}{2}$
1804	Cash	Dr.			
Jan. 1	To stock, remaining in my hands per Leger B.	1	875	12	$\frac{1}{4}$
	To do. received from my father as a gift		2000		
31	To sundries, received this month per Cash-book		285	3	
Feb. 28	To Do. - for Do. - - - -		186	13	6
Mar. 31	To Do. - for Do. - - - -		1040		
Apr. 30	To Do. - for Do. - - - -		165		
May 31	To Do. - for Do. - - - -		421		
June 30	To Do. - for Do. - - - -		816	19	
			5790	8	$\frac{6}{4}$
1804	Claret	Dr.			
		Tun Hhd			
Jan. 1	To stock, remaining unsold, as per Leger B.	4 2 1	135		
	To Profit and Loss, gained by this account		13	9	
		4 2	144		
1804	Wares from Leghorn	Dr.			
		Chests Flor. Wine Oil.			
Jan. 1	To Stock, for cost of	50 50 1	205		
	To Profit and Loss, gained by this account	50 50 13	34	1	
			239	1	

1804		Contra	Cr.			
				l.	s.	d.
Jan.	1	By sundries, for the total of my effects and debts active	- - -	5766	4	7 $\frac{1}{2}$
		By profit and loss, for my Nt. gain these 6 months past	- - -	13	172	10
				5938	15	7
<hr/>						
1804		Contra	Cr.			
Jan.	31	By sundries, paid this month per cash-book		283		8
Feb.	28	By do. - for do. - -		441	5	11
Mar.	31	By do. - for do. - -		221		
Apr.	30	By do. - for do. - -		585	11	7
May	31	By do. - for do. - -		12	14	11
June	30	By do. - for do. - -		187		
		By balance in my hands	- - -	14	159	15
				5790	8	6 $\frac{1}{4}$
<hr/>						
1804		Contra	Cr.			
			Tun Hhd.			
Jan.	7	By Claret in Co. 2, taken to said acct.	4 2	5	144	
<hr/>						
1804		Contra	Cr.			
			Chests Flor. Winc Oil.			
Jan.	1	By Stock for Sales of	24 17	1	110	9
	5	By Sundries, delivered Ben. Bewley for our account	26 33		128	12
			50 50		239	1

1804	Sugar			Dr.			l.	s.	d.
			Barba- Refined does single doub.	C.	C.	C.			
Jan.	1	To Stock, for cost &c. of	200	14	14	1	349	—	—
		To Profit and Loss, gained hereby				13	29	2	—
			200	14	14		378	2	—
<hr/>									
1804	Bills and Notes			Dr.			l.	s.	d.
						No.			
Jan.	1	To Stock, for Charles Carleton's note payable 1 February, on hands, for	50	0	0	1	49	10	—
		John' Clark's payable 10th inst.	30	0	0	2	29	14	7
Apr.	2	To Tea in co. 4, for John Johnson's 3 notes,							
		1 payable 1 May	50	0	0	3	50	—	—
		1 payable 1 June	50	0	0	4	50	—	—
		1 payable 1 July	42	10	0	5	42	10	—
		To do. for an accepted bill on Digby and co. paya. 1 May	70	0	0	6	70	—	—
		To sundries, for 1 do. on do. payable 1st do.	80	0	0	7	80	—	—
		To profit and loss, gained hereby				13	1	4 $\frac{1}{2}$	—
							37	15	11
<hr/>									
1804	Bonds			Dr.					
Jan.	1	To stock for Henry Harding's bearing interest since 25 October last				1	500	—	—
		To profit and loss, gained hereby				13	15	—	—
							515	—	—
<hr/>									
1804	Ship Bonadventure			Dr.					
Jan.	1	To stock for $\frac{3}{4}$ of her present value				1	500	—	—
		To profit and loss, gained hereby				13	45	—	—
							345	—	—

1804	Contra	Cr.			l.	s.	d.
		Barba- does	Refined doub.	single			
		C.	C.	C.			
Jan.	1 By stock, for sales of	20 $\frac{1}{2}$	2	4	1	77	16
	12 By sundries, put into Co. 2 -	170 $\frac{1}{2}$	12	10		300	6
		<hr/> 200	<hr/> 14	<hr/> 14		<hr/> 378	<hr/> 2

1804		Contra.				Cr.	No.
				<i>l.</i>	<i>s.</i>	<i>d.</i>	
Jan.	10	By advent. in company with Ben. Bewley for J. Clark's note, paid him -		30	0	0	1 5 30
Feb.	5	By sundries, for Charles Carleton's payable 10th inst.		50	0	0	2 — 50
Apr.	29	By sundries, for John Johnson's 3 notes passed Thomas Hall 1 payable 1 May - 1 do. 1 June - 1 do. 1 July -		50 50 42	0 0 10	0 0 0	3 — 50 4 — 59 14 9 5 — 42 1 2½
May	1	By Cash, for Digby and Co. payable this day - <u>Do. paya. do.</u>		70 80	0 0	0 0	6 1 70 7 — 80
							371 : 5 11

1804	Contra	Cr.
Mar. 26	By Cash, received for Henry Harding's bond with interest	1 515

1804	Contra	Cr.
June 4	By Cash, for my half the balance of freights, &c. from the Master	1 45
	By balance, for $\frac{3}{4}$ of her present value	14 300
		<hr/> 345

1804		Ship Providence	Dr.	l.	s.	d.
Jan.	1	To stock, for half her present value	-	1	275	
June	14	To Cash, for half the balance of account of freight &c. paid the Master	- -	1	30	
					305	
1804		Swift and Company	Drs.			
Jan.	1	To stock, due me per Leger B.	- -	1	336	10
Apr.	16	To Benjamin Bewley, for my draft on him	-	4	100	
		To balance due to you	- - -	14	82	15 4
					519	5 4
1804		Lewis Lestock, of London, H. A.	Dr.			
Jan.	21	To stock, due me per Leger B.	- -	1	224	19 2
Feb.	7	To sundries, for your $\frac{1}{3}$ amount Invoice 170 score Linen, per the Mermaid	- -		94	9
Mar.	26	To sundries, for your $\frac{1}{3}$ amount Invoice of 14 hhds. Tallow, consigned Abel Archer acct. Co. 4	- - - - -		70	7 8
					389	15 10
1804		Peter Lacherre, Rouen, H. A.	Dr.			
Jan.	1	To stock, due me per Leger B.	- -	1	188	15 7
1804		Eben. Pike, Cork, H. A.	Dr.			
Jan.	1	To stock, due me per Leger B.	- -	1	14	1 4
1804		James Pearson, Barbs. H. A. rum	Dr.			
			Gallons			
Jan.	1	To stock, for charges on	2200	1	220	
Feb.	1	To sundries, for after charges and beef sent in return as per sales			170	9
					2200	390 9

		Contra	Cr.				
					L.	s.	d.
1804		By Balance, for half her present value		14	275		
		By Profit and Loss, lost by this account		3	30		
					305		
1804		Contra	Cr.				
Jan. 19		By Adventure in Co. with Ben. Bewley, for his Draft on me your Favour		5	160		
Mar. 2		By sundries, for Lewis Lestock's Draft on me your Favour			155	2	
23		By Loftus and Company, our Exa. account for your Draft on them		5	105	3	4
					519	5	4
1804		Contra	Cr.				
Apr. 14		By Tea in Co. 4, for your $\frac{1}{3}$ neat proceeds		9	96		
May 31		By narrow modes in Co. 4, for your $\frac{1}{3}$ neat Proceeds		2	81		
June 18		By Sundries, for balance hereof			212	15	10
					339	15	10
1804		Contra	Cr.				
June 7		By Sundries for balance hereof			188	15	7
1804		Contra	Cr.				
Feb. 21		By sundries, for my bill on you Fav. E. Harvey			14	1	4
1804		Contra	Cr.				
Jan. 1		By Stock for Sales of	Gallons.	1	43	12	
Feb. 3		By Sundries, taken to account Co. 2, the remainder			1982	346	17
					2000	390	9

1804	Benjamin Bewley,	Dr.	l.	s.	d.
Jan. 1	To Stock per Leger B.	-	1	63	2
5	To Wares from Leghorn, for your $\frac{1}{3}$ thereof	-	1	43	17
9	To advent. in Co. with said Bewley, for my $\frac{1}{3}$ nt. proceeds of Florence Wine and Oil	-	5	94	
Feb. 28	To Do. for my $\frac{2}{3}$ nt. proceeds of 65 Tubs Butter, per the William and Mary, for Rouen	-	5	76	
Mar. 18	To Sundries, for amount Claret, Hops and rum payable 3 months	-		65	
Apr. 10	To adventure to London, in Co. with said Bewley, for my $\frac{2}{3}$ nt. Proceeds of spice	-	5	100	
24	To Lewis Lestock, London, my acct. for your $\frac{1}{3}$ amount invoice of 5 chests Green Tea, and 3 do. Bohea	-	9	99	9
				540	8 5
1804	Loftus and Co. Paris, T. A.	Dr.			
June 26	To Do. our acct. of Exa. in Company, for balance due to me in that account brought to your Debit herein, 1933 Livres, 16 sols. 6 den. Exa. at $12\frac{1}{2}$ d. per	-	4	100	14 5
1804	Edward Hall, Cadiz, H. A.	Dr.			
Apr. 29	To Sundries, for your Bill on me to Thomas Hall	-		153	6 11
1804	Abel Archer, Nantz, H. A.	Dr.			
Feb. 27	To Sundries for your $\frac{1}{3}$ amount Invoice of 170 Score Linen, consigned Lewis Lestock of London acct. co. 4,	-		94	9
Mar. 30	To Do. for your $\frac{1}{3}$ amt. Invoice of 14 hhds. Tallow, consigned your acct. said Company	-		70	7 8
June 21	To Loftus and Co. our acct. of Exa. in Co. for part of my bill on them for balance of this acct. 754 Livres, 3 sols. 6 den. Exa. $12\frac{1}{2}$ d. per Livre	-	5	38	9 10
				203	6 6

1804	Contra	Cr.	l.	s.	d.
Jan. 2	By Adventure in co. with said Bewley, for my $\frac{2}{3}$ of fruit	5	76		
Jan. 10	By do. for my receipt in full for balance hereof	5	29	19	4
Mar. 12	By Cash, for my two-thirds neat proceeds of sundries whose sales are closed	1	170		
Apr. 16	By Swift and Co. for my draft on you their favour	3	100		
June 11	By sundries for balance of this acct.		164	9	
			540	8	4
1804	Contra	Cr.			
Jan. 1	By stock, due to you per Leger B.	1	28	15	5
June 26	By said Loftus and Co. our acct. of exa. in co. for your half neat profit on the exa.	5	8	6	11
	By balance due to me	14	63	12	1
			100	14	5
1804	Contra	Cr.			
Jan. 1	By stock, due to you per Leger B.	1	133	6	11
1804	Contra	Cr.			
Jan. 1	By stock, due to you per Leger B.	1	26	6	6
Apr. 14	By Tea, in co. 4, for your one third neat proceeds of 2 chests Green and 3 do. Bohea, per the Mermaid from London	9	96		
May 31	By narrow modes, acct. co. 4, for your one third neat proceeds of 30 pieces, per the Bonadventure	12	81		
			203	6	6

		L. s. d.	
1804	Adventure in Co. with Benja. Bewley, one third for H. A. and two thirds for M. A. Dr.		
Jan.	2 To said Bewley, for my $\frac{2}{3}$ of Oranges, Lemons and Olives, bought by him for our acct.	4	76
	5 To wares from Leghorn, for my $\frac{2}{3}$ of 26 chs. of Flo. Wine, and 33 do Oil, put into Co. by me	1	85 14 8
	10 To Sundries, for my $\frac{2}{3}$ Inv. of 65 tubs butter, shipped by him, on the William and Mary, for Rouen - - - - -		70
	19 To Swift and Co. for my $\frac{2}{3}$ Co. of 200 pieces of Linen shipped by him for London - -		160
Mar.	5 To adv. in Co. with said Bewley, for my $\frac{2}{3}$ Inv. of Spice, received by him from London	5	180
Apr.	24 To Lewis Lestock, of London, my acct. for my $\frac{2}{3}$ amt. Invoice of 3 chests Green and 3 do. Bohea, received by him on our account	9	198 18
June	11 To Ben. Bewley, for his $\frac{1}{3}$ of 3 chests Green Tea, and 3 do. Bohea, having taken the whole to myself - - - - -	2	102
	To profit and loss, gained by this account	13	67 7 4
			940
1804	Loftus and Co. of Paris, O. A. of Exchange Dr.		
		Livres	Ex.
Jan.	4 To Cash, for William Warren's bill, on Peter Lamotte	2500	12
Feb.	25 To Sundries, for John Connor's bill on do.	2000	12 1
Mar.	2 To Swift and Co. for your bill on Lewis Lestock	3000	11
	27 To do. for their bill on you	4000	12 1
May	28 To Thomas Preston, for his bill on Peter Lamotte	4000	12 1
June	26 To Sundries, for Nt. Profit on the Exchange		
		1500	
			803 7 2
1804	Claret in Co. with Thomas Preston, each half [Co. 2] Dr.		
		Tun	Hhd.
June	7 To Claret, for my half of	9	
Jan.	30 To Sundries, for the closing of this acct.		
			9
			383 10

1804	Contra	Cr.	l.	s.	d.
Feb.	1 By Cash, for my $\frac{2}{3}$ nt. proceeds of Oranges, Lemons and Olives - -	1	84		
	9 By Ben. Bewley, for my $\frac{2}{3}$ nt. proceeds of 26 chests of Flor. Wine and 33 do. of Oil - -	4	94		
	28 By said Bewley, for my $\frac{2}{3}$ nt. proceeds of Butter per the William and Mary, for Rouen - -	4	76		
Mar.	5 By adventure in Co. with said Bewley, for my $\frac{2}{3}$ nt. proceeds of 200 pieces Linen - -	5	18		
Apr.	10 By Sundries, for my $\frac{2}{3}$ nt. proceeds of Spice, received from London - -		200		
June	11 By Tea, for 3 chests Green Tea, and 3 do. Bohea, received from said Bewley, on my acct. amounting to - -	13	3	6	

9 10

1804	Contra	Livres	Cr.	Ex.			
Jan.	29 By Cash, for J. Morreau's bill on Augustine Clark - -	3840	12 $\frac{1}{2}$	1	200		
Mar.	4 By do. for my bill on you to William Ford - -	3552	12 $\frac{1}{2}$	1	183		
June	1 By L. Lestock, co. 2, o. a. for my bill on you to George Usher - -	2400	12 $\frac{1}{2}$	12	125		
	21 By sundries, for my bill on you to Abel Archer - -	3774	12 $\frac{1}{2}$				
		3s. 6 den.			192	12	9
	26 By said Loftus and Co. t. a. for bala. due to me herein, carried to your debit in that account - -	1933	12 $\frac{1}{2}$	4	100	14	5
		16s. 6 den.					
		15500			3	3	7 2

1804	Contra	Ton	Hhd.	Cr.			
Jan.	17 By Cash, sold to Richard Pike - -	1		1	40		
Feb.	18 By sundries sold to Mat. Morden - -	2			80		
	27 By do. sold to Anthony Armstrong - -	2			82		
Mar.	18 By Benj. Bewley, sold to do. - -		2	4	22		
Apr.	27 By sundries sold to Richard Homan - -	2			92		
June	23 By cash, sold to Richard Ruby - -	1	2	1	67	10	
		9	4		383	10	

1804	Adventure in Co. with Anthony Arthur, Ben. Butler, and Constantine Cooper, each, one fourth, (Co. 4) Dr.				l.	s.	d.
Jan. 11	To cash paid $\frac{1}{4}$ of 10000 $\frac{1}{2}$ being the joint capital in said company				1	2500	
1804	Sugar in (Co. 2) Dr.						
		Barba- does.	Refined. sing. doub.				
Jan. 12	To Sugar for my half of a parcel put in by Thomas Preston and me	C.	C.	C.			
		170 $\frac{1}{2}$	12	50	2	255	3
	To balance for sales of	50	12	16	14	215	12
		220 $\frac{1}{2}$	24	66		470	15
1804	Hops in (Co 2.) Dr.						
				Cwt.			
Jan. 14	To Thomas Preston for my half of			42	7	105	
June 30	To sundries, for the closing of this acct.					147	
				42		252	

1804	Contra	Cr.		l.	s.	d.
June 10	By Cash, for my $\frac{1}{4}$ of 2000 <i>l.</i> paid by Daniel Davis		1	500		
	By balance for my $\frac{1}{3}$ of 10,000 <i>l.</i> being the joint capital in said Company		14	2000		
				2500		
1804	Contra	Cr.				
		Barba- Refined does doub. sing.				
		C. C. C.				
Jan. 26	By Richard Ruby, sold him	9 $\frac{1}{4}$	4	8	7	77 13
Feb. 18	By sundries, sold M. Morden	10 $\frac{1}{4}$		8		62 7
27	By do. sold A. Armstrong	20	8			61 12
May 14	By Cash, sold J. Archer	10			1	14
	By balance for half cost of	170 $\frac{1}{2}$	12	50	14	255 3
		220 $\frac{1}{4}$	24	66		470 15
1804	Contra	Cr.				
		Cwt.				
Feb. 6	By Thomas Preston, sold D. Donovan	7	7			42
18	By sundries, sold Matthew Morden	10 $\frac{1}{2}$				63
27	By sundries, sold Anthony Armstrong	14				84
Mar. 18	By Ben. Bewley, sold him	3 $\frac{1}{2}$	4			21
June 25	By cash, sold Richard Ruby	7	1			42
		42				252

1804	Thomas Preston	Dr.	l.	s.	d.
Jan. 23	To sundries, for your $\frac{1}{2}$ amt. Inv. of 5 Ton Tallow, per the Ann and Mary, for Rochelle		75	17	
Feb. 3	To James Pearson, his Acct. Rum, for your $\frac{1}{2}$ of 18 Puncheons, put in Co. 2	3	173	8	6
5	To sundries, for your half amt. Invoice 100 Tubs Butter and 1000lb. Tanned Leather, per the Ann and Mary for Nantz		92	10	
6	To Hops in Co. 2, for D. Donovan's bill on you	6	42		
18	To sundries, for M. Morden's bill on you		102	13	6
21	To do. for your half amt. Invoice of 200 Barrels Beef, per the Rover for Rouen		95	16	9
Mar. 2	To Swift and Co. for your half cost of Insurance on Hides, per the Hopewell for Cadiz	3	1	18	6
15	To E. Hall Co. 2, o. a. for your $\frac{1}{2}$ amt. Inv. of Goods consigned Lewis Lestock, of London	10	100		
Apr. 4	To A. Archer Co. 2, o. a. for your $\frac{1}{2}$ amt. Inv. of paper and Wine, per the Catharine from Nantz	10	100		
7	To Peter Lacherre Co. 2, o. a. for your $\frac{1}{2}$ amt. Invoice of 20 Hhds. Burgundy Wine, per the Rover Galley from Rouen	11	125		
22	To E. Hall Co. 2, o. a. for your $\frac{1}{2}$ amt. Inv. 40 Hhds. Bencarlo Wine, per the Hopeful Galley from Cadiz	10	94		
May 10	To L. Lestock Co. 2, o. a. for your $\frac{1}{2}$ amt. Inv. of 20 Ton of lead, per the George for Nantz	12	91	9	
30	To Narrow Modes Co. 4, for your $\frac{1}{2}$ of 18 Pcs. taken to Co. 2,	12	64	10	
June 28	To Rum in Co. 2, for $\frac{1}{2}$ of 14 Puncheons, taken to your acct.	8	138	15	
30	To Sund. for your $\frac{1}{2}$ Charges on Claret, Hops and Rum		17	14	$3\frac{3}{4}$
	To balance due to you	14	177	7	$\frac{1}{2}$
			1500	19	$7\frac{1}{4}$
1804	Voyage to Rochelle, per the Ann and Mary, [Co. 2]	Dr.			
Jan. 23	To Sundries for my $\frac{1}{2}$ Amount Invoice of 10 Hhds. Tallow, consigned James White		75	17	
	To profit and loss, gained hereby	13	9	3	
			85		
1804	Richard Ruby	Dr.			
Jan. 26	To Sugar Co. 2, for amt. of sundries, payable at 3 Months	6	77	13	

1804	Contra	Cr.	l.	s.	d.
Jan. 14	By Hops in Co. for my $\frac{1}{2}$ of 12 bags delivered me to sell for our joint acct.				
Feb. 6	By Sundries, for butter furnished by you, acct. Company 2.	6	105		
21	By Sundries, for my bill on you to Edward Harvey		130		
Mar. 20	By Abel Archer Co. 2, our account, for your $\frac{1}{2}$ nt. proceeds of butter and tanned hides per the Ann and Mary		87	10	
Apr. 7	By Peter Lacherre, Co. 2, our acct. for your $\frac{1}{2}$ nt. proceeds of 200 barrels Beef per the Rover Galley	10	100		
22	By Edward Hall, Co. 2, our acct. for your $\frac{1}{2}$ nt. proceeds of hides, per the Hopeful Galley for Cadiz	11	110		
29	By Sundries, for my bill on you to Thomas Hall	10	115		
May 18	By Lofus and Co. our Exchange account for your bill on Peter Lamotte		149	11	$\frac{3}{4}$
June 30	By Sundries, for your $\frac{1}{2}$ nt. proceeds of Claret, Hops and rum	5	204	3	4
			499	15	3
			1500	19	$7\frac{1}{4}$
<hr/>					
1804	Contra	Cr.			
Mar. 7	By Cash, for my $\frac{1}{2}$ nt. proceeds of 13 hhds. Tallow	1	85		
<hr/>					
1804	Contra	Cr.			
May 3	By Cash, received in full	1	77	13	

1804	Commission	Dr.		l.	s.	d.
	To Profit and Loss, gained by this account	13	72	14	13	$\frac{3}{4}$
<hr/>						
1804	Rum in (Co. 2)	Dr.				
		Gallons				
Feb. 3	To James Pearson, his account Rum for my half of 18 Puncheons	1982	3	173	8	6
June 30	To Sundries for the closing of this account			190	12	
		1982		364		6
<hr/>						
1804	Voyage to Nantz, per the Ann and Mary, Co. 2.	Dr.				
Feb. 5	To Sundries, for my half cost butter and leather, consigned Abel Archer			92	10	
	To Profit and Loss, gained by this account	13		7	10	
				100		
<hr/>						
1804	Voyage to Cadiz, per the Hopeful Galley, Co. 2.	Dr.				
Feb. 11	To Sundries for my half cost of hides, consigned Edward Hall			102	10	
Mar. 2	To Swift and Company, for half Premio of insuring said hides	3		1	18	6
	To Profit and Loss, gained by this account	13		10	11	6
				115	11	

1304	Contra	Cr.	l.	s.	d.
		<i>l. s. d. per C.</i>			
Jan. 23	By Sundries for my provision on - - -	148 0 0 at $2\frac{1}{2}$	3	14	
Feb. 3	By James Pearson, his acct. Rum for do. on - -	544 12 0 at do	3	13	12 2
11	By voyage to Cadiz, Co. 2, for do. on - - -	200 0 0 at do	8	5	
21	By Sundries, for do. on	187 0 0 at do	4	13	6
27	By do for do on	276 8 $9\frac{1}{2}$ at do	6	18	$2\frac{1}{2}$
Mar. 30	By do for do. on	206 0 0 at do	5	3	
Apr. 14	By Tea, in co. 4, for do. on	367 10 0 at do	9	8	18 9
May 31	By Narrow Modes, co. 4, for do. on - - -	265 3 4 at do	6	12	7
June 30	By Sundries, for do. on	723 18 0 at do	18	1	11
			72	14	2
1804	Contra	Cr.			
		Gallons			
Feb. 27	By Sundries, sold Anthony Armstrong	222	44	8	
Mar. 18	By Ben. Bewley, sold him -	110	1	22	
May 14	By Cash, sold John Archer -	110	1	22	
June 28	By Sundries, divided between Thomas Preston and me - - -	1470	275	12	6
	Leakage on the whole - - -	70			
		1982	364		6
1804	Contra	Cr.			
Mar. 20	By Abel Archer, Co. 2, our Acct. for my half Nt. proceeds of Butter	10	100		
1804	Contra	Cr.			
Apr. 22	By Abel Archer, Co. 2, our Account, for my Half Nt. Proceeds of Hides -	10	115		

1804		Tea, in Co. with Lewis Lestock, of London, and Abel Archer, of Nantz, each one third		Dr.					
				Green	Boh.				
				lb.	lb.				
Feb.	14	To Lewis Lestock, London, my acct. for my $\frac{1}{3}$ Invoice received per the Mermaid	-	400	600	9	92	8	
Apr.	14	To Cash, paid duty, &c.	-			1	60		
	15	To Sundries, for the closing of this account	-				205	2	
							357	10	
1804		Lewis Lestock, London, M. A.		Dr.					
				English	Exa.				
				l.	s.	d.			
Apr.	19	To Sundries, for my $\frac{1}{3}$ nt. proceeds of 170 score Linen & 20 pipes Brandy, acct Co. 4,	-	198	0	0	10 $\frac{5}{8}$	219	9
May	21	To Sundries for my $\frac{1}{3}$ nt. proceeds of 20 pieces Brocade, acct. said Co.	-	63	0	0	10 $\frac{5}{8}$	69	10 $\frac{8}{4}$
June	7	To Peter Lacherre, his acct. for my bill on you acct. said Lacherre	-	143	13	10	10 $\frac{1}{2}$	5	158 15 7
		To said Lestock, his acct. for so much I debit you herein pursuant to your Letter of the 12th inst.	-	124	16	6 $\frac{1}{2}$	11	3	138 11 1 $\frac{3}{4}$
				529	10	4 $\frac{1}{2}$		585	11 2
1804		Voyage to Rouen, per the Rover, Co. 2,		Dr.					
Feb.	21	To Sundries for my half Cost, &c. of beef consigned Peter Lacherre, for said Co.	-			13	95	16	9
		To Profit and Loss, gained by this account	-				14	3	3
							110		
1804		Voyage to London, per the Mermaid, Co. 4,		Dr.					
Feb.	27	To Sundries, for my $\frac{1}{3}$ of Linen, consigned Lewis Lestock	-				94	9	
		To profit and loss, gained by this account	-			13	12	17	1 $\frac{1}{2}$
							107	6	1 $\frac{1}{2}$

1804	Contra	Cr.	l.	s.	d.
		Green Boh.			
		lb. lb.			
Feb. 25	By Loftus and Co. our acct. of Exa. in Co. sold Will. Ford	200		70	
Mar. 10	By Gen. Acct. Wares sold said Ford	200	5	70	
Apr. 2	By Bills & Notes sold J. Johnston	200	10	70	
13	By sundries, sold Chr. Kingston	200		142	10
				75	
		300		357	10
		600			

1804	Contra	Cr.	l.	s.	d.
		English Ex.			
Feb. 14	By Tea in Co. 4, for my $\frac{1}{3}$ Amt. Inv. of 2 chests Green Tea and 3 do Bohea, per the Mermaid	84 00 00	10	9	92 8
Apr. 24	By Sundries for my bill on you to M. Clancy	270 00 00	10 $\frac{1}{2}$		298 7 7
May 10	By Voy. from London to Nantz, in Co. 4, for my $\frac{1}{3}$ amt. inv. of 40 Pieces Serge, consigned by you to Abel Archer	82 00 00	10 $\frac{1}{2}$		90 12 2 $\frac{1}{4}$
	By balance due to me	93 10 4 $\frac{1}{2}$	8 $\frac{1}{3}$	12	101 6 2 $\frac{1}{4}$
	By profit and loss, lost by Exchange			13	3 4 9 $\frac{1}{4}$
		529 10 4 $\frac{1}{2}$			585 18 2

1804	Contra	Cr.	l.	s.	d.
Apr. 7	By Peter Lacherre, Company 2, our account for my half Nt. Proceeds of Beef		11	110	

1804	Contra	Cr.	l.	s.	d.
Apr. 30	By Lewis Lestock, my account for my $\frac{1}{3}$ neat Proceeds of Linen		9	107	9 11 $\frac{1}{2}$

1804		General Account of Wares		Dr.	L.		s.	d.
Mar.	10	To sund. for 6 Hhds. Tallow, bot. of W. Ford			84			
1804		Ed. Hall, of Cadiz, for Co. 2, O. A.		Dr.				
				Dollars Ex.				
Apr.	22	To sundries, for nt. proceeds of 210 C. hides, per the Hopewell Galley		1150		230		
	29	To do. for your bill on me to T. Hall		790	4	158		
				1940		388		
1804		Voyage from Cadiz to London, per the St. Jago, Diego Perez, Master, Co. 2, Dr.						
Mar.	15	To Edward Hall our acct. Co. 2, for my $\frac{1}{2}$ amt. Inv. of Wine, consigned to L. Lestock			10	100		
1804		Abel Archer, Nantz, Co. 2, O. A.		Dr.				
				Livres Ex.				
Mar.	20	To sundries for neat proceeds of butter and leather		4000	12d	200		
1804		Voyage from Nantz to London, per the Ann and Mary, Co. 4, Dr.						
Mar.	28	To Abel Archer, my acct. for my $\frac{1}{3}$ amt. Inv. of 20 Pipes Brandy, consigned to Lewis Lestock			10	98		
		To profit and loss, gained hereby			13	13	14	$7\frac{1}{2}$
						111	14	$7\frac{1}{2}$
1804		Abel Archer, of Nantz, M. A.		Dr.				
				Livres Ex.				
May	6	To voyage to said place, per the Bonadventure, Co. 4, for my $\frac{1}{3}$ nt. pros. of 14 hhd. tallow		1500	d	11	78	2 6
					$12\frac{1}{3}$			
June	21	To Loftus and Co. for part of my bill on them, for balance of this account		3020	$12\frac{1}{4}$	5	154	2 11
				4520			232	5 5

1804	Contra	Cr.							
Mar. 30	By sund. for said Tallow, consigned A. Archer					84			
1804	Contra	Cr.							
		Dollars	Ex.						
Mar. 15	By sundries for amt. Invoice of Wines, consigned Lewis Lestock, of London,	1000	4			200			
Apr. 22	By Do. for 40 pipes Bencarlo rcd Wine, per the Hopeful	940	4			188			
		1940				388			
1804	Contra	Cr.							
	By balance, for my half of Wine in Lewis Lestock's hands					14	100		
1804	Contra	Cr.							
		Livres	Ex.						
Apr. 4	By sundries received for account Company 2,	4000	12			200			
1804	Contra	Cr.							
Apr. 19	By Lewis Lestock, my account, for my $\frac{1}{3}$ nt proceeds of 20 pipes of Brandy					9	111	14	$7\frac{1}{2}$
1804	Contra	Cr.							
		Livres	Ex.						
Mar. 29	By Voy. to London, Co. 4, for my $\frac{1}{3}$ amt. Inv. of 20 puncheons Brandy, addressed L. Lestock	1920	$12\frac{1}{4}$	10		98			
May 6	By Narren Modes, Co. 4, for my $\frac{1}{3}$ amt. Invoice of 30 pieces per Bonadventure	1400	$12\frac{1}{4}$	12		72	18		4
21	By Lewis Lestock, my acct. for my $\frac{1}{3}$ amt. Inv. of 20 pcs. Brocade consigned said Lestock act. Co. 4	1200	$12\frac{1}{4}$			61	5		
	By Profit and Lost, lost by Exa.			13		2			1
		4520				252	5		5

		Voyage to Nantz, per the Bonadventure, Co. 4, Dr.		l.	s.	d.
1804						
Mar.	30	To sundries for my $\frac{1}{3}$ of tallow consigned Abel Archer		13	70	8 8
		To profit and loss, gained hereby			7	14 10
					78	2 6
1804		Wares from Nantz, Co. 2, Dr.				
		Paper, Anj. Wine				
Apr.	4	To Abel Archer, co. 2, our acc.	bales tun	10	100	
		for my half of	30 10	1	200	
		To cash, paid duty, &c.			300	
1804		Burgundy Wine, Co. 2, Dr.				
Apr.	7	To Peter Lacherre, Co. 2, our account		20	11	125
		for my half of			1	85
		To cash, paid duty, &c.		3	14	72
		To balance, for sales of		23		282
1804		P. Lacherre of Rouen, Co. 2, O. A. Dr.				
		Livres Exa.				
Apr.	7	To Sundries, for nt. proceeds of 200 barrels beef, per the Rover Galley	4400 12		220	
June	7	To Peter Lacherre his account for bala. due to me herein, carried to your credit in that acct.	600 12 3		30	
			5000		250	
1804		Bencarlo Red Wine, Co. 2, Dr.				
		Pipes.				
Apr.	22	To Edward Hall, Cadiz, for company 2, our acct. for my half cost of	40 10		94	
		To Cash, paid duty, &c.		1	300	
			40		394	

1804	Contra	Cr.		l.	s.	d.
May 6	By Abel Archer my account, for my share nt. proceeds said Tallow		10	78	2	6
1804	Contra	Cr.				
	By balance, for my half cost of Duty, &c.	Paper Anj. Wine Bales Tun 30 10	14	100 200 300		
1804	Contra	Cr.				
Apr 27	By sundries, sold Richard Homan	Hhds. 2		48		
May 14	By cash, sold John Archer,	1		24		
	By balance, for half cost and duty	20	14	80		
		23		152		
1804	Contra	Cr.				
Apr 7	By sundries, for amt. Inv. of 20 Hhds. Burgundy, per the Rover Galley	Livres Ex. 5000 12		250		
1804	Contra	Cr.				
	By balance, for my half cost of Duty, &c.	Pipes 40	14	95 300 394		

1804	Contra	Cr.		l.	s.	d.
		Aunes				
May 14	By Cash, sold John Archer - - -	430	1	43		
23	By John Bird, sold him - - -	860	12	93	3	4
30	By Sundries, taken to acct. Co. 2, -	1200		129		
		2580		265		4
1804	Contra	Cr.				
		English				
		l. s. d.				
May 10	By Sundries, for amt. Inv. of 20 ton lead, consigned Abel Archer of Nantz, per the George - - -	180 0 0	10½	198	18	
June 30	By Sundries, lost by Exa.				6 8½	
				199	4 8½	
1804	Contra	Cr.				
May 18	By Profit and Loss, for amt. of my half said Lead, said ship being lost - - -		13	99	9	
1804	Contra	Cr.				
May 18	By Profit and Loss, for my half said Serge, said ship being lost - - -		13	99	12	2
1804	Contra	Cr.				
May 23	By Sundries, in full - - -			93	3	4
1804	Contra	Cr.				
		Aunes				
	By balance for my half of - - -	1290	14	64	10	

1804	Tea	Dr.	L.	s.	d.
June 11	To adventure in Co. with Ben. Bewley, taken out of his hands on my acct. - -	Green Bohea. lb. lb. 600 600	306		
1804	Rum	Dr.			
June 28	To rum in Co. 2, taken to my acct. for said Company - -	Gallons. 730	8	136	17
1804	Charges	Dr.			
June 30	To Cash, paid these 6 months, as per Book of Charges - - - -	1	155		
1804	Profit and Loss	Dr.			
May 18	To Sundries, for amount of wares, lost in the George for Nantz - -	190	1	2	
June 30	To Sundries, for my half Charges thereon	17	14	3 $\frac{3}{4}$	
	To ship Providence, lost thereby -	3	30		
	To Lewis Lestock, my account, lost by Exa.	9	3	4	9 $\frac{1}{2}$
	To Abel Archer, my account, lost by Exa.	10		2	1
	To Charges, laid out these 6 months -	13	140		
	To Stock, for my neat Gain - -	1	172	10	10
			553	3	3 $\frac{1}{4}$

1804	Contra	Cr.	l.	s.	d.
		Green Bohea			
		lb. lb.			
	By balance, remaining unsold	600 600	14	306	
1804	Contra	Cr.			
		Gallons			
	By balance, remaining unsold	730	14	136	17 6
1804	Contra	Cr.			
June 30	By sundries, for cellerage due me on Claret, Hops, &c. of Company 2			15	
	By profit and loss, expended the last 6 months		13	140	
				155	
1804	Contra	Cr.			
Apr. 14	By Tea, Co. 4, for my $\frac{1}{3}$ nt. gain on do.		9	3	12
May 21	By Lewis Lestock, my account, for my $\frac{1}{3}$ of nt. gain on Brocades		9	8	5 8 $\frac{1}{2}$
31	By narrow modes, Co. 4, for my $\frac{1}{3}$ of neat gain on do.		12	8	1 8
June 10	By Cash, for my $\frac{1}{4}$ of 400l. nt. gain by trade in Co. with A. Arthur and Co.		1	100	
	By Loftus and Co. our acct. of Exa. in Co. for my $\frac{1}{2}$ nt. gain by Exa.		4	8	6 11
	By sundries, for my $\frac{1}{2}$ gain on Claret, Hops, &c. in Co. 2			77	6 9
	By Claret - gained thereby		1	9	
	By Warcs from Leghorn - do. -		1	34	1
	By Sugar - - - do. -		2	29	2
	By bills and notes - do. -		2		1 4 $\frac{1}{2}$
	By bonds - - - do. -		2	15	
	By ship Bonadventure - do. -		2	45	
	By adv. in Co. with B. Bwley do. -		5	67	7 4
	By Voy. to Rochelle, Co. 2 do. -		7	9	3
	By commission - do. -		8	72	14 1 $\frac{1}{2}$
	By Voyage to Nantz, Co. 2 do. -		8	7	10
	By Voy. to Cadiz, Co. 2 do. -		8	10	11 6
	By Voy. to Rouen, Co. 2 do. -		9	14	3 3
	By Voy. to London, 4, per Mer. do. -		9	12	17 1 $\frac{1}{2}$
	By Voy. to do. co. do. per St. Jago do. -		10	13	14 7 $\frac{1}{4}$
	By Voyage to Nantz, Co. 4 do. -		11	7	14 10
				553	13 3 $\frac{1}{2}$

1804

Balance	Dr.	l.	s.	d.
To cash, remaining in hand, -	1	1559	15	2 $\frac{3}{4}$
To ship Bonadventure, for my $\frac{3}{8}$ of her present value	3	300		
To ship Providence, for her present value	3	275		
To Loftus and Co. Paris, their account due me	4	63	12	$\frac{1}{2}$
To adventure in Company with A. Arthur and Co. for my $\frac{1}{4}$ of 10,000 <i>l.</i>	6	2000		
To Sugar in Co. 2, for my half of the cost of sundries	6	255	3	
To Lewis Lestock, my account, for bal. due to me 9 <i>l.</i> 10 <i>s.</i> 4 $\frac{1}{2}$ Eng. at 8 $\frac{1}{3}$ per cent.	9	101	6	2 $\frac{3}{4}$
To Voyage to London, Company 2, for my half wines, in Lewis Lestock's hands	10	100		
To wares from Nantz, Company 2, for my half wine and paper	11	100		
Duty, &c.	—	200		
To Burgundy wine, Co. 2, for my $\frac{1}{2}$ 20 pipes	11	125		
Duty, &c.	—	88		
To Bencarlo red wine, Company 2, for my half of 40 pipes	11	94		
Duty, &c.	—	300		
To narrow modes, in Co. 2, for my half of 1200 Aunes	12	64	10	
To Tea remaining unsold 600 <i>lb.</i> Green and 600 <i>lb.</i> Bohea	13	306		
To Rum, remaining unsold, 730 Gallons	13	136	17	6
		6066	4	

1804	Contra	Cr.	l.	s.	d.
	By Swift and Co. for balance due them	3	82	15	4
	By Sugar, Co. 2, for Sales of 50 ¹ / ₂ C. Barbadoes, 12C. Single, 16C. double refined	6	215	12	
	By Thomas Preston, due him	7	177	7	$\frac{1}{2}$
	By Burgundy Wine Co. 2, for Sales of 3 Hhds.	11	72		
	By Stock, being my Nt. Capital	1	5518	9	$7\frac{1}{2}$
			6066	4	

END OF THE
THIRD SET.

1804.

FORMS

OF

THE CHIEF AUXILIARY BOOKS,

AS NOW USED

IN THE MOST EMINENT COUNTING HOUSES.

1804.

BILL

Dr.

Bills

Recd.	No.	Drawers	On, or to whom paya.	Date	Sight	Acqd.	Due	Fr. whom received.	
1803									
Jan. 21	1	E. Elliot	To my ord.	Ja. 21	2 Mo.	—	Ma. 24	E. Elliot	101.
May 4	2	R. Pike	To Ditto.	May 4	6 Mo.	—	Nov 7	Rich. Pike	—
Sep. 2	3	L. Lestock	on F. Preston	Aug. 20	21 days	Aug. 27	Se. 20	L. Lestock	Eng. 160
Oct. 26	4	T. Bell	on S. Spence	Oct. 26	—	—	1804	Tho. Bell	Liv. 250
Nov. 16	5	J. Clark	to R. Ruby	Oct. 7	3 Mo.	—	Ja. 10	R. Ruby	304

Dr.

Bills

Date Paid	No.		l.	s.	d.
1803		Discharged	—	—	—
Oct. 14	1	To Swift and Co. for my Draft	100	—	—
May 2	2	To Sundries, sold Richard Ruby	61	14	—
			161	14	—

Date		l.	s.	d.
1803	Discharged	—	—	—
Feb. 10	To Swift and Co. for my Draft	250	—	—
Mar. 20	To Sundries, discounted to C. Kingston, for	155	1	4½
Sep. 24	To P. Lacherre, Rouen, h. a Burgun. Wine	88	—	—
	To Profit and Loss, gained hereby	4	13	—
		497	14	4½

N. B. Add three days of Grace to all Bills and Notes when they fall due ; those on sight or on demand excepted.

BOOK.

and Notes Cr.

Exa. or Dis.	l.	s.	d.	Disposed of	Ex. or Dis.	l.	s.	d.
			1803					
D 6 per	100	—	Mar. 20	By N. pay. pass- ed C. Kingston.		101	—	—
—	65	12	6 May 24	By Cash dis.	65 12 6	disct 6 per	63	17 8
Ex 10d5-8	177	—	Oct. 20	By Cash		177	—	—
Ex 12d1-2	13	—	26	By Abel Archer, Nantz, M. A.	Liv 250	Ex 12d 1-2	13	— 5
D 6 per	29	14	7 Dec. 31	By Balance By profit and loss lost hereby	30	disct 6 per	29	14 7
							14	10
	385	7	6				385	7 6

Payable Cr.

N.	Drw'rs.	Whose favour	Date.	Sight.	Accep.	Due.	l.	s.	d.
1	E Pike	T. Bell	Oct. 9	Sight			100	—	—
2	Loftus & Co.	R. Ruby	April 2	Usance		May 5	61	14	—
							161	14	—

Payable Cr.

No.	My Notes	Whose favour	Date.	Sight.	Due.	l.	s.	d.
1	Passed	David Denham	Jan. 12	1 mo.	Feb. 15	250	—	—
2	Passed	Christ. Kingston	Mar 12	6 mo.	Sep. 15	159	14	4 $\frac{1}{2}$
3	Passed	William Walker	Aug 21	1 mo.	24	88	—	—
						497	4	4 $\frac{1}{2}$

Dr.

SALES

SALES of two Lots, containing three whole and six half chests Single Tea, received from E. F. London, via. Chester, per the Race Horse, Joseph Norman, master, for my own account and risk, viz.

		Three whole Chests				Six half chests				l. s.	
		C. q. lb.				C. q. lb.					
	F. 93 574 B. 1	1	3	2	0	F. 76 1439 B. 4	3	17			
	756	2	1	3	0		40	5	3	16	
	822	3	1	3	10		1	6	3	17	
							3	7	3	16	
		5	1	12			4	8	3	17	
		3	23			1990	9	3	16		
		lb.									
		4	1	17	sut. 493		5	1	15		
					off 18		off 1	0	14		
		per Inv. 474				4 1 sut. 477					
						off 18					
1803	Charges					per inv. 458					
Nov. 8	Duty and Fees at entry									84	7 2
	Freight	1l. 12s. 6d.				Lighterage 4s.				1	16 6
	Certificate	2s. 2d.				Carriage home 2s.					4 2
	Car. to Crane & Cranage	3s.				Porters 1s. 6d.					4 6
Dec. 12	Credited acct. Tea from Chester per Race Horse, nt. pro.	180				363 13 8				450	6 0

Dr. SALES 10 Planks Mahogany, and 3 Butts Currants, received from C. D. Bristol per the Nassau, Wm. Holland, master, for joint acct. and risk of said C. D. and self. each half.

		10 Planks Mahogany.				3 Butts Currants.					
		No. len. bre. thic. cont.				C. q. lb.					
		Feet in. in.				A. B. 1 18 2 14					
	1	6,2	18,2	6,	60,		2	19	0	3	
	2	10,2	14,2	8,	101,1		3	19	1	5	
	3	12,	22,	5,	110,						
	4	10,	22,	4,2	82,2						
	5	10,	17,	5,	70,3						
	6	7,2	18,2	8,	92,1						
	7	8,	27,	4,2	81,						
	8	11,2	20,	7,1	143,3						
	9	12,2	19,2	6,2	131,3						
	10	10,	18,2	5,2	84,3						
		Square Feet 958									
1803	Charges										
Apr. 30	Duty and Fees at Entry									12	1 3
	Freight Mahogany, per Bill of Lading									1	0 3
	Landing 1s. 8d. Watching 1s. 8d. Carriage home 3s. 9d.									8	1
	Measuring 4d. per hundred									3	2
	Freight Currants, per Bill of Lading									2	5 0
	Landing 1s. 6d. Certificate 2s. 2d. Carriage home 6s. 6d. to Crane and Cranage 8s.									18	2
	Porters receiving and delivering 1s. 10d. Com. on 125l. 13s. 8d. at 2 1-2 per, 3l. 2s. 10d.									14	3 4 8
	Credited C. D. Bristol, h. a. for half nt. proceeds, without my prejudice, till in Cash									37	47 16 5
	Wares from Bristol, per Nassau, in Co. with C. D. my half									50	47 16 5
											125 13 5

BOOK

Cr.

1803	Chests		l.f.	l.	s.	d.
	W. H.					
Dec. 1		Sold James Wyville at 4 months	17			
	2	No 1 and 2, two whole chests, amounting				
		per Waste-book, to - - -		128	16	
5	4	Sold George Hutchinson for Cash	2			
		No. 4, 5, 6, 7, Four half Chests,				
		amounting per Waste-book, to		164		
12		Sold Richard Selby at 4 months	39			
	1 2	No. 3, 8, 9, one whole and two half				
		Chests, amounting per Waste-book to		157	10	
	3 6					
				450	6	

1803						
May		Sold Thomas Fleetwood at 9 months	81			
17		10 Planks Mahogany, measure per Waste-book				
		958 Feet, at 8d. per - - -	34	31	18	8
June		Sold William Meredith. Scale Weight, 4 months,				
1		3 Butts Currants, weight nt. per Waste-book				
		49C. 1qr. 10lb. at 38s. per C.		93	14	10
				125	13	6

INVOICE-BOOK.

INVOICE of two lots, containing three whole and six half Chests Single Tea, bought by E. B. at the East India Company's last Sale, and forwarded to C. D. Chester, to be consigned to A. B. Dublin, for his account and risk.

	C. q. lb.	l. s. d.	l. s. d.
F. 93 No. 754 B. 1	1 3 2		
756	2 1 3 0		
822	3 1 3 10		
	5 1 12		
	3 23 Tare and Draft		
	4 1 17 Suttle 493 lb.		
E. I. C. Allowance 4 1-2lb. for each,	116 13 1-4 Trett.		
	474 3-4 at 5s. 8d.	154 10 3	
	Discount 6 1-2 per Cent.	8 14 10	
			125 15 5
F. 76 No. 1439 B. 4	0 3 17		
40	5 0 3 16		
1	5 0 3 17		
3	7 0 3 16		
4	8 0 3 17		
1990	9 0 3 16		
	5 1 15		
	1 0 14 Tare and Draft.		
	Suttle lb. 477		
	18 1-4 Trett		
	458 3-4 at 7s. 7d.	173 13 10	
	Discount at 6 1-2 per Cent	11 6 1	
			162 12 9
Charges.			
Part of the Entry, Bond and Searcher's Fees		12 6	
Casing and Lot Money,		2 4 0	
Officers 1s. Porters at the India Warehouse 1s.		2 0	
Cartage to the Quay and Inn 6s. Sealing 1s.		7 0	
Wharfage 1s. 9d. Loading and Unloading 1s. 6d.		3 3	
Brokerage for entering and forwarding		5 0	
For buying at the Company's sales 1-2 per cent		1 8 9	5 2 9
			293 10 8
My Commission at 2 1-2 per cent			5 17 4
			299 8 0
Errors and Omissions excepted			
LONDON, October 15th, 1803.			
	E. F.		
Charges in Chester	l. s. d.		
Carriages 10 cwt. 3 qrs. 18lb. at 7s. per cwt.	3 16 4		
Entry Docket, Duplicate and Searchers	5 6		
Cartage to Parkgate and Portage	10 6		
Postage is 1s. 4d. Commission 9s.	10 4	5 2 8	
	British	304 10 3	
	Exchange at par	25 7 9	
	Irish	329 18 2	

INVOICE-BOOK.

INVOICE of 40 tubs and 10 full bound firkins Butter, shipped for
Bordeaux, on the La Esperance, Pierre Valois, master, to address
of B. C. there, for his account and risk.

B C. Cr. No. 1	C. q. lb	Tare	No.	C. q. lb	Tare	No.	C. q. lb	Tare	l.	s.	d.	
	1 2 26	30	11	1 1 2	26	21	1 2 19	27				
	1 1 26	33		1 1 23	34		1 0 18	24				
No. 1 to 50	1 0 2	25		2 0 4	34		1 2 25	34				
	1 1 23	34		1 1 23	36		1 3 9	32				
	1 3 3	32		1 2 3	30		1 3 15	29				
	1 2 0	37		1 1 22	24		1 0 17	24				
	1 2 0	34		1 2 17	28		1 3 0	29				
	2 0 8	32		1 2 23	26		1 0 0	24				
	1 1 21	34		1 0 18	25		1 1 21	30				
	1 2 2	24		1 2 13	30		1 1 16	30				
Allowance } at Beam }	2lb. per cask 20			20			20					
<hr/>												
15 1 4 336			15 2 7 318			15 0 0 303						
<hr/>												
Firkins												
No. C. q. lb	Tare	No. C. q. lb	Tare									
31 1 1 11	31 41 0 2 4	13										
1 1 16	25	2 26	14	Totals								
1 3 0	32	2 16	15									
1 2 8	27	2 21	14	C. q. lb.		Tare						
1 1 11	29	2 22	14	15 1 23	336							
1 2 2	29	2 21	14	15 2 7	318							
1 1 8	24	2 24	14	15 0 0	303							
1 2 8	24	2 26	15	14 3 21	299							
1 2 23	28	2 16	14	7 0 19	142							
1 1 18	30	2 28	15	<hr/>								
Beam 2lb. per	20			68 0 15	1398							
				12 1 26								
<hr/>												
14 3 21 299			7 0 19 142			Nt. 55 2 17			at 42 per C.			
<hr/>												
Charges												
										l.	s.	d.
Duty 11. 7s. 7d. fees at entry 10s.										-	-	1 17 7
Carriage to Yard, and to Quay, and to shipping											8	4
Coopering 5d. per tub, 16s. 8d. Salt and Paper 2s.												
Firkins 3d. per 2s. 6d.										-	-	1 1 2
Porters receiving and delivering, 4s. 2d. Postage 1s.											5	2
										<hr/>		
										3	12	3
Commission 2½ per cent										-	-	-
										120	9	8
										3		
Errors and omissions excepted										123	9	
<hr/>												
Dublin, 16th November, 1801.												
A. B.												

INVOICE-BOOK.

INVOICE of 18 Bales, containing three hundred and sixty tanned Hides, shipped for Cadiz, on the Nuestra Señora Succora E. AlMas of Lisbon, Joachim Do Bensim, Master, to address of C. B. and Co. there, for their account and risk, viz.

	H.	C. q	lb.	H.	C. q.	lb.	H.	C. q.	lb.
	10	2 2	26	10	2 3	5	10	2 1	5
C.+B.	10	2 2	3	10	2 3	18	10	2 3	14
1 to 18	10	2 3	4	10	2 2	15	10	2 0	4
	10	2 2	27	10	2 0	4	10	2 1	4
	10	3 0	1	10	2 1	27	10	2 1	7
	10	2 2	2	10	2 3	15	10	2 3	15
	10	2 3	16	10	2 2	18	10	2 3	13
	10	2 3	4	10	2 1	15	10	2 2	15
	10	2 3	5	10	2 2	5	10	2 3	5
	10	2 2	8	10	2 3	1	10	2 2	13
	10	2 3	4	10	2 3	15	10	2 2	15
	10	2 1	27	10	2 2	18	10	2 0	0
	120	32 2	15	120	32 3	16	120	31 0	26

	C.	q.	lb.	d.	l.	s.	d.
120 Hides wt. 32	2	15	is 3655 Suttle lb. at $7\frac{1}{2}$ per		110	8	$23\frac{3}{4}$
120 Do. wt. 32	3	16	is 3684 ———— at $7\frac{1}{2}$ per		115	2	6
120 Do. wt. 31	0	26	is 3498 ———— at $7\frac{5}{8}$ per		107	9	$9\frac{3}{4}$
CHARGES.					333	0	6
Duty - - - - -	-	-	-	-	7	14	10
Fees at Entry - - - - -	-	-	-	-	18	2	
3 qrs. 1lb. Packing Rope, at $1\frac{1}{2}d.$ per lb.					1	4	$9\frac{1}{2}$
Packers 8 <i>d.</i> per Score - - - - -	-	-	-	-	32	0	
Crane Charges - - - - -	-	-	-	-	5	5	
Carriage to Quay, and shipping 15 <i>s.</i> Quay } Porters 2 <i>s.</i> 2 <i>d.</i> }					17	2	
Brokerage 3 <i>d.</i> per Hide - - - - -	-	-	-	-	4	10	0
					16	2	$4\frac{1}{2}$
Commission 2 per cent					349	2	11
					6	19	8
Errors and omissions excepted					356	2	7
Dublin, 16th November, 1804.					A. B.		

EXAMPLES

OF THE USUAL TRANSACTIONS

IN

MERCHANTS ACCOUNTS.

The Ordinary Negotiations of Merchants are,

1. BUYING and Selling.
2. Receiving and Paying.
3. Assigning and Counter-balancing accounts.*
4. Drawing and Remitting.
5. Receiving Debts active and passive.
6. Receiving and passing bills of Exchange, and the like, with Discs.
7. Insuring, active and passive.
8. Lending and Borrowing Money on Bottomry.
9. Lending and Borrowing money at Interest.
10. Buying Houses and Land, and Setting or Selling them.
11. Buying Ships and Freighting them, or letting them out to Freight.
12. Shipping of Wares to Sea, and Receiving Wares from Sea.
13. Protesting and paying Protested bills, for the honour of the drawer or Endorser; all which, or many at least, may be for either my own account, or for an employer's account, or for myself and others in Company.

Other Petty Transactions are,

1. Making or receiving abatements for Defect in Goods.
2. Giving or receiving Security for old Debts.
3. Buying Goods, and Selling them immediately.
4. Wagering, Promising, making forehand Bargains.
5. Making or Receiving Presents.
6. Finding or Losing.
7. Posting Debts as desperate, and receiving Payment.

* But this Term Counter-balance is not used by many.

QUESTIONS

OF THE

FIRST SET OF BOOK-KEEPING.

Proper Accounts, Domestic.		Acting persons are
1	A. buys from B. Brandy worth 50 <i>l</i> . and pays him in ready Money. How shall I post it? - - - -	A. B.
2	A. buys from B. 60 <i>l</i> . worth Tobacco, for the like value in Rum - - - - -	A. B.
3	A. buys from B. 70 <i>l</i> . worth Hops, for which he gives B. his Promissory note - - - - -	A. B.
4	A. buys from B. 80 <i>l</i> worth Hides, for which he gives B. C's. Promissory note. - - - - -	A. B.
5	A. buys from B. 90 <i>l</i> . worth Sugar, for which he gives B. an accepted bill he had on C. - - - -	A. B.
6	A. buys from B. 100 <i>l</i> . worth Tea, for which he gives B. B's. own Promissory note. - - - - -	A. B.
7	A. buys from B. 110 <i>l</i> worth Coffee at 3 months. - - - -	A. B.
8	A. buys from B. 120 <i>l</i> . worth Wine, in part of what B. owed him - - - - -	A. B.
9	A. buys from B. 130 <i>l</i> . worth Rum, and gives him an Assignment on C. who accepted it. - - - -	A. B.
10	A. buys from B. 140 <i>l</i> . worth of Indigo, and draws on C. of London in favour of B. - - - - -	A. B.
11	A. buys from B. 150 <i>l</i> . worth of Butter, and pays 100 <i>l</i> . in Brandy, and 50 <i>l</i> . in ready money - - - -	A. B.
12	A. buys from B. 160 <i>l</i> . worth of tallow, and pays half in ready money, and the other half in bank-notes - - - -	A. B.
13	A. buys from B. 170 <i>l</i> . worth of Linen, half at 3 months, the other half to pay old Debts due to A. - - - -	A. B.
14	A. buys from B. 180 <i>l</i> . worth Wool, for $\frac{1}{3}$ of which he gives C's. Promissory Note, for another $\frac{1}{3}$ he gives B. B's. own Promissory Note, for the other $\frac{1}{3}$ he gives him an accepted bill on D. - - - - -	A. B.
15	A. buys from B. 160 <i>l</i> . worth of Leather, for which he assigns C. to pay 50 <i>l</i> . draws a bill on D. of London, for 60 <i>l</i> . and gives him his own promissory note for 80 <i>l</i> . payable at 6 months - - - - -	A. B.
16	A. buys from B. a ship called Bonadventure, for 400 <i>l</i> . for which he gives him 4 Promissory notes, each 100 <i>l</i> . by which A. engages to pay in four payments within a year. - - - - -	A. B.

- 17 A. buys from B. 100*l.* worth of Claret, and 50*l.* worth of Vinegar, and pays him in tobacco 80*l.* and in Hops 70*l.* Acting persons.
- 18 A. buys from B. 55*l.* worth of butter, 65*l.* worth of Tallow, and 75*l.* worth of Hides, and pays him in ready money 45*l.* in Hops 95*l.* and is to pay the remainder in six months. A B
- 19 A. buys from B. 30*l.* worth of Mace, 35*l.* worth of Nutmegs, 45*l.* worth of Cloves, and 45*l.* worth of Cinnamon, of which each keeps an account in a general title of Spice, in payment of which A. makes over to B. $\frac{1}{3}$ of his ship Bonadventure. A B
- 20 A. pays 15*l.* for Cooperage and other charges on this wine. A
- 21 A. pays 50*l.* for his share of refitting the ship Bonadventure A
- 22 A. receives 60*l.* for his $\frac{2}{3}$ profit of said ship. A
- 23 A. refunds to B. 6*l.* for defect in Tobacco sold him formerly. Note, the account of this Tobacco is closed A
- 24 A. refunds to B. 6*l.* for defect in Hops sold some time ago. Note, each of them has acct Hops open in the Leger A B
- 25 A. pays B. what he owed him for wares formerly bought on trust A B
- 26 A. pays B. 100*l.* and takes up his first promissory note mentioned No. 16. A B D
- 27 A. pays B. 60*l.* for C's bill on him, favour B. at sight A B C
- 28 A. assigns B to pay D. 77*l.* which A. owes D. which B. does accordingly A
- 29 A. owes B. 50*l.* B. owes C. 50*l.* C. gives A. an assignment on B. for that sum, who accepts it in discharge of A's debt on him, and all give each other their receipts A B
- 30 A. happening to have a promissory note of C's for 100*l.* passes it to B. in payment of his own promissory note which B. had, and which A. takes up from him now A B
- 31 A. gives B. 100*l.* for his bill on C in favour of D. A
- 32 A. of Dublin, draws on C. of London in favour of D. there a bill of 100*l.* A B
- 33 A. owing B. 250*l.* at his request gives in payment of that debt, his bill on C. which B. remits to D. A B
- 34 A owes B. 80*l.* and pays it 6 months before the time, B. allowing him discount at 6 per cent per annum. A B
- 35 A. having 100*l.* due him from B. who failed, compounds the debt, taking 60*l.* in full for the whole. A B
- 36 A having 140*l.* due him from B. who failed, signs a letter of licence, and compounds the Debt for 100*l.* payable in one year. A B
- 37 A. discounts to B. a bill on C. of Cork of 100*l.* payable in $\frac{1}{2}$ months, paying in full 98*l.* A B
- 38 A. receives from C. of Cork, a bill of 1000 Livres Tournois which C. had on D. of Paris, Exchange at 12*l.* per Liv. with orders to get it discounted, which A. himself does at 1 per cent, and keeps it for his own account, of which he advises C. A C

- 39 A. owes B. 110*l*. in payment of which he gives B. a bill of 100*l*. Eng. on C. of London, in favour of B. who has not yet determined how he shall dispose of the bill Acting persons.
A. B.
- 40 A. receives from C. of London, a bill on D. of Cadiz, of 400 dollars, at 4*s*. per dollar, Irish, which bill A. intends to negotiate here A. C.
- 41 A. lends B. 100*l*. paya. in 1 year, on his promissory note. A. B.
- 42 A. insures to B. 500*l*. at 5 per cent on B's ship the Providence, bound to Leghorn, receiving in hand 5*l*. for Premium. A. B.
- 43 A. insures to B. 400*l*. on his house, for the Premium of 5 per cent, for which B. gives his promissory note. A. B.
- 44 B's ship the Providence, on which A. insured 500*l*. to B. is lost, A. pays B. 420*l*. in full. A. B.
- 45 A. lends B. 100*l*. on bottomry, to be repaid with 30*l*. premium, if B's ship the Bctty arrives safe at Barbadoes; otherwise he is to receive nothing. A.
- 46 A. lends B. 200*l*. on bottomry, to be repaid with 50*l*. premium to John Nash, of Leghorn, for A's account, in case B's ship the Catharine arrives safe there. A.
- 47 A. lends B. 300*l*. worth of wares, on bottomry, to be remitted to him, with 60*l*. premium, in case B's ship the Blessing arrives safe at Alicant. A.
- 48 B's ship the Bctty, on which A. lent B. 100*l*. (No. 45) is lost. A. receives advice that B's ship the Catharine, on which he insured 200*l*. (No. 46) is safe arrived at Leghorn; and that John Nash there, received for principal and premium 250*l*. A.
- 49 A. receives advice, that B's ship the Blessing is safe arrived at Alicant, together with a bill of 360*l*. on Messrs. Digby of Dublin, paya. in 15 days, for the principal and premium lent on bottomry to B. as in (No. 47) A.
- 50 A. lends B. 100*l*. to be repaid as soon as B. thinks proper, with interest at 6 per cent per annum, requiring no Bond or Note A. B.
- 51 A. receives from B. 3*l*. for half a year's interest of 100*l*. mentioned (in No. 51) which B. still keeps A. B.
- 52 A. receives from B. 103*l*. for principal and half a year's interest, for 100*l*. mentioned (in No. 51) A. B.
- 53 A. lends B. 500*l*. at interest at 6 per cent per annum, payable half yearly; for which B. gives his Bond in judgment. A. B.
- 54 A. receives from B. 15*l*. for half a year's interest A. B.
- 55 A. receives from B. 515*l*. for principal and interest, and cancels B's bond A. B.
- 56 A. who owes me 100*l*. already charged in my books, being in danger of failing, I oblige him to secure me the debt; which he does, by giving B. jointly bound with him for that sum. A. B.
- 57

PROPER FOREIGN TRADE.

		<i>l.</i>	<i>s.</i>	<i>d.</i>
1	BOUGHT 100 Tubs Butter, and shipped them in the Rover Galley, for Bourdeaux, to sell for my acct. the whole cost and charges, paid in ready money, is	125	—	—
2	Bought of Will. Ford at 3 months,	<i>l.</i>	<i>s.</i>	<i>d.</i>
	20 Hhds Tallow, for	300	0	0
	And shipped them in the George of Dublin for Nantz, paying Duty, and all other Charges	50	0	0
		350	—	—
3	Shipped for London in the Ann and Mary, Linen, (mentioned in No. 13 of Domestic acct.) which stands me in already	170	0	0
	Paid Duty and other Charges at Shipping	10	0	0
		180	—	—
4	Shipped for Leghorn in the William of Dublin, the following Wares, viz.			
	40 Tubs Butter, bought this day for ready money, at 25s. per Tub	50	0	0
	10 hhds. Tallow, formerly bot. and Charged	160	0	0
	28 barrels of becf, for which I am to pay Michael Smith, at 3 months	68	0	0
	20 Boxes Candles, each 5 doz. at 3s. 9d. per doz. received in barter for brandy this day	18	15	0
	Paid duty, and other charges at shipping, in ready money	20	0	0
	The freight of my said ship, I reckon for this cargo	50	0	0
		366	15	—
5	Shipped for Bilboa, in the James of Cork, the following Wares, viz.			
	2400lb. Tanned sole Leather, bot. and charged formerly, at 7d. per lb.	70	0	0
	2400 do. upper, received this day from B. in part of his debt, at 6½ per lb.	65	0	0
	Paid duty, &c. till on board	15	0	0
	The freight, (⅓ of which is mine, and ⅔ Adam Bray's) is	30	0	0
		180	—	—
6	Paid Digby and Co. Dublin, a bill of 15 <i>l.</i> drawn on me in their favour, by Digby and Co. of London, for the premium and other charges of insuring 180 <i>l.</i> on the aforesaid wares, and 120 <i>l.</i> on my ⅓ of said ship James of Cork, at 5 per cent	15	—	—
7	The Rover Galley, bound for Bourdeaux, on board of which I had 100 tubs butter, is cast away, and nothing saved, value	125	—	—
8	Abel Archer, of Nantz, advises me he has received my 20 Hhds. Tallow, formerly consigned him in the George of Dublin, and sold them for ready money, the nt. proceeds amounting to	425	—	—

9	Received from on board the Nativity of Wexford, 10 Tun of Claret, consigned to me by Peter Laroche of Bourdeaux, according to my orders, and for my acct.	l.	s.	d.
		l.	s.	d.
	The cost and charges till on board amounting per invoice to	-	-	220 0 0
	Paid duty here, 14 <i>l.</i> per tun	-	-	140 0 0
				360
20	Lewis Lcstock, of London, advises me, that he has paid for my account, the draft of Peter Laroche, of Bourdeaux, in favour of Digby and Co. of London, for 200 <i>l.</i> English, exchange at 10 per cent			220
21	Received advice that the Dolphin of Dublin is lost, in her way hither from Cadiz : I had on board Lemons and Oranges to the value of 100 <i>l.</i> shipped and consigned to me by Edward Hall, according to my orders, and for my account			100
22	Drawn on John Nash, of Leghorn, a bill of 100 <i>l.</i> sterling, to the order of William Warren, of Dublin, who has paid me the value in ready money			100
23	Received from on board the Eagle, 40 chests Florence Wine, and 20 Do. Oil, shipped by John Nash, of Leghorn, consigned to me for my acct.	l.	s.	d.
	The cost there	-	-	125 0 0
	Paid duty, &c. here	-	-	7 0 0
				132
	Sold the whole to John Healy, for his promissory note payable in 6 months, for			150
24	Paid the master of the Eagle, the freight and other charges on the Florence Wine and Oil, lately received and sold, (No. 23)			10
25	Received from on board the Joseph, of Nantz, 10 pipes Brandy, consigned to me by Abel Archer, for my acct. He advises me that he has drawn on Digby and Co. of London, for my account for amount thereof, viz. — 2600 Livres, at 32 <i>d.</i> English per Cr. is 115 <i>l.</i> 1 <i>s.</i> 1½ <i>d.</i> and exchange between London and Dublin, at 10 per cent. is here			127 2 2½

ANSWERS

TO THE

FIRST SET.

Proper Accounts Domestic.

	L.		L.
A Brandy Dr. to Cash —	50	A Butter Dr. to Sund. 150%	
B Cash Dr. to Brandy —	50	viz. To Brandy 100	
2		To Cash 50	
A Tobacco Dr. to Rum —	60		150
B Rum Dr. to Tobacco —	60	B Sund. Dr. to Butter 150%	
3		Brandy 100	
A Hops Dr. to Notes paya.	70	Cash 50	
B Bills and Notes Dr. to			150
Hops	70		
4		12	
A Hides Dr. to Bills and		A Tallow Dr. to Cash	160
Notes	80	B Cash Dr. to Tallow	160
B Bills and Notes Dr. to		13	
Hides	80	A Linen Dr. to B.	170
5		B A. Dr. to Linen	170
A Sugar Dr. to Bills and		14	
Notes	90	A Wool Dr. to Bills and Notes	180
B Bills and Notes Dr. to Su-		B Sund. Dr. to Wool 180%	
gar	90	viz.	
6		B. and Notes 120	
A Tea Dr. to Bills and Notes	100	Notes paya. 60	
B Notes paya. Dr. to Tea	100		180
7		15	
A Coffee Dr. to B.	110	A Leather Dr. to Sund. 190%	
B A. Dr. to Coffee	110	To C. — 50	
8		To D. 60	
A Wine Dr. to B.	120	To N. paya. 80	
B A. Dr. to Wine	120		190
9		B Bills and Notes Dr. to	
A Rum Dr. to C.	130	Leather	190
B Bills and Notes Dr. to		16	
Rum	130	A Ship Bonadventure Dr. to	
10		Notes paya.	400
A Indigo Dr. to C.	140	Bills and Notes Dr. to ship	
B Bills and Notes Dr. to In-		Bonadventure	400
digo	140	B	

		L.			L.
A	17		A	26	
	Sund. Dr. to Sund.	150/.		Notes paya. Dr. to cash	100
	viz.			B Cash Dr. to bills and notes	100
	Claret 100	To tobacco 80		27	
	vingar 50	To hops 70	A	C. Dr. to cash	60
	—	—	150	B Cash Dr. to bills and notes	60
B	17			28	
	Sund. Dr. to sund.	150/.	A	D. Dr. to B.	77
	viz.		B	A. Dr. to cash	77
	Tobacco 80	To claret 100	D	Cash Dr. to A.	77
	Hops 70	To vingar 50		29	
	—	—	150	A B. Dr. to C.	50
A	18		B	C. Dr. to A.	50
	Sund. Dr. to sund.	195/.	C	A. Dr. to B.	50
	viz.			30	
	Butter 55	To cash 45	A	Notes payable Dr. to bills	
	Tallow 65	To hops 95		and notes	100
	Hides 75	To B. 55	195	B Notes payable Dr. to bills	
	—	—		and notes	100
B	18			31	
	Sund. Dr. to sund.	195/.	A	D. Dr. to cash	100
	viz.		B	Cash Dr. to C.	100
	Cash 45	To butter 55		32	
	Hops 95	To tallow 65	A	D. Dr. to C.	100
	A. 55	To hides 75		33	
	—	—	195	A B. Dr. to C.	150
A	19		B	D. Dr. to A.	150
	Spice Dr. to Ship Bonad-			34	
	venture		A	B. Dr. to sund. 80/.	
	150			To cash	77 13 4 $\frac{3}{4}$
B	19			To pro. and loss	2 6 7 $\frac{1}{2}$
	Ship Bonadventure Dr. to			—	80
	Spice		150		
	20				
A	Wine Dr. to cash	15			
	21				
A	Ship Bonadventure Dr. to				
	cash	50	B	Sund. Dr. to A. 80/.	
	22			Cash	77 13 4 $\frac{3}{4}$
A	Cash Dr. to Ship Bonad-			P. and loss	2 6 7 $\frac{1}{4}$
	venture	60		—	80
	23				
A	Profit and loss Dr. to cash	6			
B	Cash Dr. to profit and loss	6	A	Sund. Dr. to B.	100/.
	24			viz.	
A	Hops Dr. to cash	5		Cash	60
B	Cash Dr. to hops	5		P. and loss	40
	25			—	100
A	B. Dr. to cash	100	B	A. Dr. to Sund. 100/.	
B	Cash Dr. to A.	100		To cash	60
				P. and loss	40
				—	100

	36	L		49	L
A	Profit and Loss Dr. to B.	40	A	John Nash, Leghorn, my	
B	A. Dr. to Profit and Loss	40		acct. Dr. to Bottomry	250
	37			50	
A	Bills and notes Dr. to cash	98	A	Bills and notes Dr. to bot-	
B	Cash Dr. to bills and notes	98		tomry	360
	38			51	
A	Bills and notes Dr. to C.	49	A	B. Dr. to cash	100
C	B. Dr. to bills and notes	49	B	Cash Dr. to A.	100
	39			52	
A	B. Dr. to C.	110	A	Cash Dr. to profit and loss	3
B	Bills and notes Dr. to A.	110	B	Pr. and loss Dr. to cash	3
	40			53	
A	Bills and notes Dr. to C.	80	A	Cash Dr. to sundries	103L.
C	A. Dr. to bills and notes	80		viz.	
	41			To B.	100
A	Bills and notes Dr. to Cash	100		To pr. and loss	3
B	Cash Dr. to notes paya.	100			103
	42		B	Sundries Dr. to cash	103L.
A	Cash Dr. to Insurance	25		viz.	
B	Ship Providence dr. to cash	25		D.	100
	43			Profit and loss	3
A	Bills and notes Dr. to In-				103
	insurance	5		54	
B	House Dr. to notes paya.	5	A	Bonds Dr. to cash	500
	44		B	Cash Dr. to bonds payable	500
A	Insurance Dr. to Cash	420		55	
B	Cash dr. to ship Providence	420	A	Cash Dr. to bonds	15
	45		B	Bonds payable Dr. to cash	15
A	Bottomry Dr. to cash	100		56	
	46		A	Cash Dr. to bonds	515
A	Bottomry Dr. to cash	200	B	Bonds payable Dr. to cash	515
	47			57	
A	Bottomry Dr. to Wares	300	A	A. and B. Dr. to A.	100
	48				
A	No posting here				

Proper Foreign Trade.

		L.	
1	Voyage to Bourdeaux in the Rover Galley, Dr. to cash	155	
2	Voyage to Nantz in the George of Dublin dr. to sun. 1.350		
	viz. To William Ford	300	
	To cash	50	
			350

			l.	s.	d.
5	Voyage to London, in the Ann & Mary, dr. to sun. £.180				
	viz.	To Linen Cloth	170		
		To Cash	10		
			180		
4	Voy. to Leghorn, in the William of Dublin, Dr. to sun. £.366 15s. viz.				
		To Cash, paid for But-			
		ter, and Charges on			
		the Cargo	70		
		To Tallow	160		
		To Michael Smith	68		
		To Brandy	18	15s.	
		To do. Ship	50		
			366	15	
5	Voy. to Bilboa in the James of Cork, Dr. to Sund. £.180				
	viz.	To Leather	70		
		To B. for the upper Leather	65		
		To Cash, for Duty, &c.	15		
		To do. ship for my $\frac{1}{3}$ freight	10		
		To Adam Bray for his $\frac{2}{3}$	20		
			180		
6	Sundr. Dr. to Cash £.15 viz.				
	Voyage to Bilboa	9			
	Ship James for my $\frac{1}{3}$	6			
			15		
7	Profit and Loss Dr. to Voyage to Bourdeaux in the Rover Galley, my acct.				
			25		
8	Abel Archer of Nantz, my acct. Dr. to Voyage to do. in the George of Dublin				
			425		
9	No posting here till I receive the acct. Sales				
10	John Nash, Leghorn, my acct. Dr. to Voy. to Leghorn		240		
11	L. Lestock, London, my acct. Dr. to Sundr. £.252 viz.				
	To Voyage to London	151	14		
	To Ship James	100	6		
			252		
12	Bills and Notes Dr. to Voy. to Lond. in the Ann & Mary, m. a.		225		
13	Profit and Loss Dr. to Abel Archer, Nantz, my acct		10		
14	Voy. to Lon. in the Ann & Mary, Dr. to L. Lestock of do. m. a.		5		
15	Voy. to Leghorn in the Wm. of Dub. Dr. to J. Nash, of do. m. a.		15		
16	Voy. to Lon. in the Geo. of Dub. dr. to A. Archer of Nantz, m. a.		200		
17	Brandy, m. a. Dr. to Abel Archer, Nantz, my account		200		
18	Voyage to Cork, in the George of Dublin, Dr. to Voyage to London, my acct, 220l. at 10 per cent.		242		
19	Claret Dr. to Sundries 360l. viz.				
	To P. Laroche Bourd. m. a.	220			
	To Cash	140			
			360		
20	P. Laroche of Bourdeaux, m. a. Dr. to L. Lawson, m. a. 200l. English, at 10 per cent.		220		
21	Profit and loss Dr. to Edward Hall of Cadiz, m. a.		100		
22	Cash Dr. to John Nash, of Leghorn, m. a.		100		
23	Bills and notes Dr. to sundries 150l. viz.				
	To J. Nash of Leghorn, m. a.	125			
	To Cash	7			
	To Profit and Loss.	18			
			150		
	Charges Dr. to Cash		10		
	Brandy Dr. to Digby and co. London, m. a.		127	2	8 $\frac{1}{2}$

QUESTIONS

TO THE

SECOND SET.

FACTORAGE.

		l.	s.	d.
1	RECEIVED from on board the St. Lewis of Bourdeaux, 20 Tuns of Claret, consigned me by Peter Laroche of said place, to sell for his account—Paid duty and other charges here	340		
2	Sold for ready money, 1 tun Laroche's Claret	40		
3	Sold to A. on account, 1 tun do. Claret at	42		
4	Sold B. at 1 month, 1 tun do. Claret at	42		
5	Sold to C. on his Note, 1 tun do. Claret at	42		
6	Sold to D. in payment of my own note, 1 tun Claret at	42		
7	Sold to E. in payment of A's bill on me, in his favour, 1 tun do. Claret at	42		
8	Sold to F. 2 tuns of do. Claret at 42l. per, for 60 tubs of butter, which do. Laroche ordered me to buy for his acct.	84		
9	Sold to G. 2 tuns of do. claret, at 40l. per, for 400 gallons of Rum, at 4s. per, which I had occasion for	80		
10	Bartered 4 tuns of do. claret at 40l. per, for my own beef, do. Laroche having ordered me to buy beef for his acct.	160		
11	Took to my own account the remaining 6 tuns of do. claret, at 40l. per	240		
12	Shipped for P. Laroche, Bourdeaux, the beef and butter mentioned in no. 8 and 10, and paid duty, &c. at shipping	10		
13	Being to send P. Laroche an account sales of his claret, and to close the account,			
	I charge the after charges, not posted hitherto, which amount to	8	0	0
	My commission on the total sales, (814l.) at 2½ per	20	7	0
	So that, deducting all the charges from the total sales, the nt. proceeds is	445	13	0
		474		
14	My provision on the butter and beef, shipped (No. 12) at 2½ per cent, is	6	2	
15	After closing Laroche's account claret, and sending him the account sales, I find an omission of 4l. charges on said claret not posted	4		

	l.	s.	d.
16 Bought for ready money, by order, and for account of said Laroche, 5 tons of Tallow, at 30 <i>l.</i> pr. and shipped them in the Rover of Bourdeaux, to the consignment of do. paid duty, &c. 29 <i>l.</i> in all	170		
17 My provision on the Tallow sent Laroche, viz. on 170 <i>l.</i> at 2½ per cent, is	4	5	—
18 Since the closing of Laroche's acct. Claret, I have made abatement for defect therein, and refunded to the buyers in ready money	5		
19 Remitted to Laroche in part of the nt. pro. of his Claret.	200		
20 Remitted to Digby and Co. of London, a bill of Digby and Co. of Dublin, in their favour, for account of Peter Laroche, being the balance of his account current, value paid said Digby and Company of Dublin	46	6	—
21 Received from on board the Vigilant of Rochelle, 10 pipes Brandy, containing 1000 Gallons, consigned to me by Lewis Martin, to sell for his account: paid duty and other charges	125		
22 Sold to A. 2 pipes, each containing 100 Gallons, at 4 <i>s.</i> per gallon, for ready money	40		
23 Sold to B. 2 do. each containing 100 gallons, at 4 <i>s.</i> 2 <i>d.</i> per gallon, at 3 months	41	13	4
24 Sold to C. 2 do. each containing 100 gallons, at 4 <i>s.</i> 3 <i>d.</i> per gallon, half ready money, half at 2 months	42	10	—
25 Taken to my own account, the remaining 4 pipes, containing 400 gallons, at 4 <i>s.</i> per gallon The said pipes being over guaged 5 gallons each, I have made abatement to every buyer accordingly, before the account was closed	80		
26 To A I have refunded	2		
27 To B. I have abated in acct. the money being not yet due	2	1	8
28 To C. I have abated 2 <i>l.</i> 2 <i>s.</i> 6 <i>d.</i> and received the remainder of his debt	19	2	6
29 Made the like abatement to myself on each of the pipes	4		
30 Laid out further charges on Lewis Martin's Brandy	5	10	—
31 My provision on the sales of said Brandy, (amounting to 204 <i>l.</i> 3 <i>s.</i> 4 <i>d.</i> at 2½ per cent	5	2	1
32 The nt. p. of said Brandy, which closes the acct. being	58	7	1
33 Bought from William Ford, for acct. of Lewis Martin, viz.			
3 Tons Tallow, at 20 <i>l.</i> per ton, is	60		
	l.	s.	d.
Paid him in part	60	0	
The rem. I am to pay in 3 m.	30	0	
	90	0	
Shipped said Wares in the Betty, for Rochelle, to the consignment of said Martin, for his account			
Paid charges at shipping	4	10	
My commission at 2½ per cent	2	7	3
	96	17	

		<i>l.</i>	<i>s.</i>	<i>d.</i>
34	Paid ready money for insuring 180 <i>l.</i> on Laroche's Tal- low (No. 16)	3	12	—
35	Insured, by Lewis Martin's directions, his 3 tons of Tallow, the premium being	2	—	—
36	Paid Digby and Co. of Dublin, a bill of said Martin's their favour	45	—	—
37	Paid W. Ford, what was due to him, for L. Martin's acct.	30	—	—
38	Suppose without any directions of Lewis Martin, I dis- count the 30 <i>l.</i> and paid William Ford in full	29	10	—
39	Suppose by Lewis Martin's directions, I discounted the 30 <i>l.</i> paying in full	29	10	—
40	Received from William Warren, by order of Garret Walsh, of Nantz, to be laid out on his acct.	100	—	—
41	B. (mentioned No. 4) pays me what he owed for La- roche's Claret	42	—	—
42	B. (mentioned No. 23) dis. to me 39 <i>l.</i> 11 <i>s.</i> 8 <i>d.</i> which he owed for Lewis Martin's Brandy; and pays in full the abatement being made on said Martin's account	39	—	—
43	Suppose, in the last question, the abatement had been made on my account as being in need of money, and I received in full	39	11	8
44	Suppose B. died, and the debt be lost beyond recovery	39	11	8
45	By order of Abel Archer, of Nantz, I have bought for ready money, at the Custom-House Auction, the 10 pipes of his Brandy that had been made a prize by the Dublin Privateer	300	—	—
46	By orders of John White, of Rochelle, I have given orders to my correspondent Lewis Lestock, of Lon- don, to send me a parcel of Teas, for account of said White, which Teas I have this day received, being as per invoice			
	400 <i>l.</i> Eng. which at 8½ per cent, is here	434		
	Paid duty and other charges here	350		
		784		
47	Shipped for Galway, in the Providence, A. B. master, 4 pipes of Abel Archer's Brandy, to the address of my correspondent Pat. Lynch, to be sold for the account of said Archer.—Paid charges here	12	—	—
48	Received from Pat. Lynch, of Galway, on account sales of Abel Archer's 4 pipes Brandy, the nt. proceeds amounting to	145	—	—
49	Paid C. D. in ready money, the draft of Lewis Lestock, for amount of John White's Tea, being 400 <i>l.</i> Eng. at 8½ per	434	—	—

ANSWERS

TO THE

SECOND SET.

FACTORAGE.

		<i>l.</i>	<i>s.</i>	<i>d.</i>
1	LAROCHE his account claret, Dr. to cash	340	—	—
2	Cash Dr. to Laroche, his account claret	40	—	—
3	A Dr. to Laroche, his account claret	42	—	—
4	B Dr. to Laroche, his account claret	42	—	—
5	Bills and Notes Dr. to Laroche, his account claret	42	—	—
6	Notes payable Dr. to Laroche, his account claret	42	—	—
7	A. Dr. to Laroche, his account claret	42	—	—
8	Laroche, his account, Dr. to his account claret	84	—	—
9	Rum Dr. to Laroche, his account claret	80	—	—
10	Laroche, his account Dr. to his account claret	160	—	—
	Claret Dr. to beef	160	—	—
11	Claret Dr. to Laroche, his account claret	240	—	—
12	Laroche, his account Dr. to cash	10	—	—
13	Laroche, his account claret Dr. to sundries 474 <i>l.</i> viz.			
		<i>l.</i>	<i>s.</i>	<i>d.</i>
	To cash for charges	8	0	
	To commission	20	7	
	To Laroche his acct.	445	13	
		474	—	—
14	Laroche his account Dr to commission	6	2	—
15	Laroche his account Dr to cash	4	—	—
16	Laroche his account Dr to cash	170	—	—
17	Laroche his account Dr to commission	4	5	—
18	Laroche his account Dr to cash	5	—	—
19	Laroche his account Dr to cash	200	—	—
20	Laroche his account Dr to cash	45	6	—
21	Lewis Martin, Rochelle, his account brandy Dr. to cash	125	—	—
22	Cash Dr to Martin his account brandy	40	—	—
23	B Dr to Martin, his account brandy	41	13	4
24	Sundries Dr to Martin, his account brandy <i>l.</i> 42 10 <i>s.</i> viz.			
	Cash	21	5	0
	C	21	5	0
		42	10	—
25	Brandy Dr to Martin, his account brandy	80	—	—
26	Martin his account brandy Dr to cash	2	—	—
27	Martin his account Dr to B	2	1	8
28	Sundries Dr to C <i>l.</i> 21 5 <i>s.</i>			
	Cash	19	2	4
	Martin h. a. brandy	2	2	6
		21	5	—

		<i>l.</i>	<i>s.</i>	<i>d.</i>
29	Martin his account brandy Dr to brandy - -	4		
30	Martin his account brandy Dr. to cash - -	5	10	
31	Martin his account brandy Dr to commission -	5	2	1
32	Martin his account brandy Dr. to Martin his account	58	7	1
33	Martin his account Dr. to sundries <i>l.</i> 96 17 <i>s.</i> 3 <i>d.</i> viz.			
	<i>l.</i> <i>s.</i> <i>d.</i>			
	To cash - 64 10			
	To William Ford 30 0			
	To commission 2 7 3			
		96	17	3
34	Laroche his account Dr. to cash - - -	3	12	
35	Martin his account Dr. to insurance - - -	2		
36	Martin his account Dr. to cash - - -	45		
37	William Ford Dr. to cash - - -	30		
38	William Ford Dr. to sundries - 30 <i>l.</i> viz.			
	To cash - 29 10			
	To profit and loss 10			
		30		
39	William Ford Dr. to sundries - 30 <i>l.</i> viz.			
	To cash - 29 10			
	To Martin his account 00 10			
		30		
40	Cash Dr. to Garret Walsh, Nantz, his account	100		
41	Cash Dr. to B. - - - -	42		
42	Sundries Dr. to B - - - 39 <i>l.</i> 11 <i>s.</i> 8 <i>d.</i> viz.			
	Cash - - - 39 0 0			
	Martin his acct. brandy 11 8			
		39	11	8
43	Sundries Dr. to B - 39 <i>l.</i> 11 <i>s.</i> 8 <i>d.</i>			
	Cash - 39 0 0			
	Profit and Loss 11 0			
		39	11	8
44	Martin his account Dr. to B. - - - -	39	11	8
45	Abel Archer, Nantz, his account Dr. to cash -	300		
46	John White, Rochelle, his account tea Dr. to sund. 784 <i>l.</i>			
	To L. Lestock London my acct. 400	434	0	
	Eng. at 8½ per ct.			
	To cash - 350 0			
		748		
47	Abel Archer, Nantz, his account brandy Dr. to cash	12		
48	Pat. Lynch, Galway, his account nt. A. Archer, Nantz, his account brandy - - - -	145		
49	Lewis Lestock, London, my account Dr. to cash 400			
	Eng. at 8½ per cent. - - - -	434		

QUESTIONS

OF THE

THIRD SET.

COMPANY.

1	A. and B. (Co. No. 1) buy a ship called the Swan, for 360 <i>l.</i> $\frac{2}{3}$ for A's acct. $\frac{1}{3}$ for B's acct. each paying his share in ready money	-	-	-	-	-	Acting persons
							A B
2	A. pays in 60 <i>l.</i> for refitting the ship Swan	-	-	-	-	-	A B
3	A. pays in 100 <i>l.</i> for freight of the ship Swan	-	-	-	-	-	A B
4	B. advances to A. 200 <i>l.</i> to be laid out as A. shall think proper, for their joint account, each $\frac{1}{2}$	-	-	-	-	-	A B
5	A. lays out 300 <i>l.</i> on Linen, for his own and B's acct. each $\frac{1}{2}$	-	-	-	-	-	A B
6	A. buys for acct. do. Co. 1, each $\frac{1}{2}$ 150 <i>l.</i> worth of beef						
					<i>l.</i>	<i>s.</i> <i>d.</i>	
	Of which he pays in ready money				100		
	B. pays the remainder in ready money				50		
					150		A B
7	A. buys for account Co. 1, each $\frac{1}{2}$ 200 <i>l.</i> worth Tallow, each paying his share in ready money	-	-	-	-	-	A B
8	A. ships in the Ann and Mary, of Dublin, for Nantz, for account Co. 1, each $\frac{1}{2}$						
					<i>l.</i>	<i>s.</i> <i>d.</i>	
	Tanned Leather just bought by him for } ready money - - - }	200	0	0			
	Duty and other charges paid by A	-	4	0	0		
	His commission, at $2\frac{1}{2}$ per cent	-	5	2	0		
					209	2	0
9	A. receives from B. for his share of aforesaid cargo, in ready money, 104 <i>l.</i> 11 <i>s.</i>	-	-	-	-	-	A B
10	A. ships in the Mary of Dublin, for Rouen, acct. Co. 1.						
					<i>l.</i>	<i>s.</i> <i>d.</i>	
	Beef of said Company's No. 6, which cost	150					
	Tallow - - - - - No. 7, which cost	200					
	Duty and other charges paid by A.	15					
	A's commission on the whole, at $2\frac{1}{2}$ per cent	9	2	6			
					374	2	6
							A B
	A's share (of which) is	-	-	-	187	1	3
	B's share (of which he pays nothing yet)	-	-	-	187	1	3

11	A. ships in the Swan, for acct. Co. 1, each half, for London				l.	s.	d.	Acting persons
	The Linen (mentioned No. 5) which cost	300	0	0				
	More put in by B. formerly charged into							
	B's books, valued at	-	-	160	0	0		
	The freight, valued at	-	-	6	0	0		
	Charges paid by A. at shipping	-	-	8	0	0		
	A's com. at $2\frac{1}{2}$ per cent, on the whole, is	11	17	0				
				485	17	0		A B
12	A. receives, per the Eagle, from Peter Laroche, of Bourd.							
	40 tun of Claret, for acct. of A. and B.				l.	s.	d.	
	each half, the cost, &c. there	-	-	600	0	0		
	A pays duty, &c.	-	-	640	0	0		
				1240	0	0		A B
13	A. gives C. an assignment on B. for 120 <i>l.</i> which B. pays							A B
14	Peter Laroche, of Bourdeaux, draws on A. a bill of 600 <i>l.</i>							
	favour D. on account of Claret (No. 12)—A. accepts							
	the bill, and pays it as follows, viz.				l.	s.	d.	
	In ready money for his half	-	-	300	0	0		
	His bill on B. for B's half	-	-	300	0	0		
				600	0	0		A B
15	A. sells C. at 3 months, 2 tun Claret, belonging to Co. 1,							
	at 40 <i>l.</i> per tun	-	-		1	80		A
16	A. sells 4 tun do. Claret, at 40 <i>l.</i> per, for ready money			1	40			A
17	A. sells B. (his partner) in account, 5 tun do. Claret, at							
	36 <i>l.</i> per tun	-	-		1	80		A
18	A. receives from N. of Nantz, an account sales of tanned							
	Leather, shipped No. 1) in the Ann and Mary, account							
	Company 1, nt. proceeds	-	-		1	250		A B
19	A. receives from R. at Rouen, an account sales beef and							
	Tallow (No. 10) in the Mary, for account Co. 1, the nt.							
	proceeds amounting to 458 <i>l.</i> for which sum R. sends A.							
	by the same post a bill on B. the partner who owed R. so							
	much, which B. accepts	-	-					A B
20	A. receives from L. at London, an acct. sales of Linen							
	shipped (No. 11) in the Swan, for account Co. 1, the nt.							
	proceeds amounting to 600 <i>l.</i> together with the following							
	wares received in return, per said ship for account said							
	Co. viz.				l.	s.	d.	
	20 bags Hops at	-	-	270	0	0		
	6 chests Tea at	-	-	270	0	0		
	Duty and other charges there	-	-	60	0	0		
				600	0	0		A B
	A. pays here, duty, &c.	-	-			1	100	

21	A C and D (co. 2,) join in partnership, each $\frac{1}{3}$; and put in as follows :	l. s. d.	Acting Persons
	C puts in tallow, formerly bought and charged, worth	- - 150	
	D puts in hides now received in barter for rum	- - 120	
	A puts in butter just b't. for ready money	100	
	A ships these wares in the Swan for Cadiz, paying duty, &c. here	- 50	
		<hr/> 420	A C D
	Each partner's share of the cargo amts. to	140	
22	A receives from Hall, Cadiz, an acct. sales of the wares shipped (No. 21) in the Swan for acct. company 2, the nt. proceeds amounting to 510 <i>l</i> . Hall also advises A that he has, according to his orders, shipped in do. ship, for London, for account co. 2, in return of the nt. proceeds, as much Alicant wine as amts. to 1300 <i>l</i> .		A C D
23	A charges for freight of both cargoes in the Swan, viz. that to Cadiz and that to London, for the former 60 <i>l</i> for the latter 40 <i>l</i> .	1000	A B C D
24	B being willing to sell his $\frac{1}{3}$ of ship Swan, and partners of co. 2 desiring to be equally concerned in said ship; B sells his $\frac{1}{3}$ and A another $\frac{1}{3}$ to C A, each $\frac{1}{3}$, being 150 <i>l</i> . payable at 1 month	- - -	A B C D
25	Co. 2. buys from co. 1, the remainder of their claret, viz. 29 tuns, at 36 <i>l</i> . which amounts to 1044 <i>l</i> .		
		l. s. d.	
	C. pays down his $\frac{1}{3}$ in ready money	348	
	A. pays down in ready money	174	
		<hr/> 522	A B C D
26	B. takes up for his half do. the sum paid down	1522	
	A receives from C. his partner in Co. 2, 250 <i>l</i> . for his bill on N. of Nantz, who owed so much to A. for nt. p. of Leather, sold by him account Co. 1, nt. 18 <i>l</i> .		A
27	B. of Co. 1, passes to A. in part payment of what he owed him, a promissory note of A's Co. 2, payable at 1 mo. for 100 <i>l</i> .		
28	A. sells to C. of Co. 2. in account vide No. 20	l. s. d.	
	2 bags Hops belonging to Co. 1, for	42	
	1 chest Tea of do. Co. 1, for	- 60	
		<hr/>	A
29	A. receives certain advice that the ship Swan, together with cargo, both belonging to Co. 2, is lost in her way from Cadiz to London	l. s. d.	
	The ship was worth	- - 450	
	The cargo	- - 300	A C D
30	A. receives from Hall, of Cadiz, a bill of 210 <i>l</i> . for what remained due for wares belonging to Co. 2, formerly sold by said Hall, (No. 22) the bill is paid on sight, and each partner receives his share	- -	A C D

- 31 | A and B (of co. 1) intending to break up company, divide wares between them, viz. *l. s. d.* Acting Persons
- A takes to his own acct. 18 bags hops, valued at - - - 315
- B takes remaining 5 chests tea, for 291 13 4 A B
- 32 | (Co. 3) A in Dublin, L at London, N at Nantz, enter co. each to manage as occasion shall require. In pursuance to this agreement, A buys and ships to N at Nantz, tanned leather, co. 3, each $\frac{1}{3}$, which cost in ready money 200*l.* his commission at $2\frac{1}{2}$ per cent. is 5*l.* In all 205*l.* and advises his partners thereof: Exa. suppose 10 per cent. 30*d.* Eng. and 23*d.* Ir. per cr. French A L N
- 33 | N receives the leather, and paid duty, &c. 200 liv. tour. A
- 34 | N sells the whole for ready money 6000 liv.
- His commission at $2\frac{1}{2}$ per cent 150 liv.
- Other petty charges paid by N in ready money 70
-
- The nt. proceeds he advises A and L per account sales, is 5580 liv.
- N A L
- 35 | N ships for account co. 3, to L. brandy, which cost him 6000 liv. tournois, and advises A and L thereof N A L
- 36 | L receives the brandy, sells it immediately for a cargo hops already shipped, which he consigns to A for acct. co. 3, advises N thereof, the cargo valued at 370*l.* En. L N A
- 37 | A receives the hops, and sells them for ready money, 345*l.* of which he advises L. & N. and sends to each the balance of their accounts current *l. s. d.*
- | | |
|-------|---------|
| To L. | 46 13 4 |
| To N. | 53 1 8 |
-
- A L N
- 38 | A. in Dublin and L. of London, agree to carry on an acct. or correspondence in Exa. in partnership, to share equally the gain or loss by Exa. on the mutual drafts and remittances. In pursuance to this agreement, A. remits to L. his own bill on Digby and Co. London, for 300*l.* Eng. at 10 per cent. which sum L. receives accordingly A L
- 39 | L. London, takes up from Mich. Clancy said place his bill on William Warren, Dublin, for 350*l.* Irish, value in account with Clancy, London, at 11 per cent. this bill L. remits to A. of Dublin, who receives the contents A L
- 40 | L. of London, receives 1400 Eng. for his bill of 448*l.* Ir. on A of Dublin, fav. Thomas Preston, in payment thereof A gives his own bill on Swift & co. for that sum A L
- 41 | A of Dublin takes up from Geo. Usher, a bill on Loftus and co. for 10,000 liv. tour. which he remits to said co. for their acct. at 12*d.* per ; and in payment thereof, gives said Usher a bill on L. of London, Exa. at 32*d.* Eng. per cr. French, who pays it, for joint account of said L. and A. A L

ANSWERS

TO THE

THIRD SET.

		COMPANY.	l.	s.	d.
1	A	Ship Swan Dr. to cash for my $\frac{2}{3}$ do	240	—	—
	B	Ship Swan, Dr. to cash for my $\frac{1}{3}$ do	120	—	—
2	A	Sundries Dr. to cash - 60l. viz.			
		Ship Swan for my $\frac{2}{3}$ of } 40			
		repairs - }			
		B for his $\frac{1}{3}$ 20			
			60	—	—
	B	Ship Swan Dr. to A for my $\frac{1}{3}$ repairs	20	—	—
3	A	Cash Dr. sundries 100l. viz.			
		To Ship Swan, for }	66	13	d
		my $\frac{2}{3}$ freight }	33	6	h
		To B. for his $\frac{1}{3}$			
			100	—	—
	B	A. Dr. to the ship Swan,	33	6	8
	A	Cash Dr. to B.	200	—	—
	B	A. Dr. to Cash	200	—	—
5	A	Sundries Dr. to Cash l. 300 viz.			
		Linen, Co. 1 - 150			
		B. - - - 150			
			300	—	—
	B	Adventure in Co. with A. Dr. to A.	150	—	—
6	A	Sundries Dr. to Sundries, l. 150 viz.			
		Beef, co. 1, 75 To cash 100			
		B 75 To B. 50			
			150	—	—
	B	Adventure in co. with A. Dr. to sundries, l. 75 viz.			
		To cash 50			
		To A 25			
			75	—	—
7	A	Tallow Dr. to cash	100	—	—
	B	Adventure co. with A Dr. to cash	100	—	—
8	A	Sundries Dr. to Sundries l. 209 2s. viz.			
		Voy. to Nantz, co. 1, 104 11 To cash 204			
		B - - - 104 11 To Com. 5 2			
			209	2	—
	B	Adventure co. with A. Dr. to A.	104	11	—
		K k			

19	A	B. Dr. to voyage to Rouen, Company, 1	-	225		
	B	R. Rouen Dr. to sundries £. 450 viz.				
		To adv. in Company with A.	- 225			
		To A.	- - - - - 225			
				450		
20	A	1. Wares from London, in Co. 1, Dr. to voy. to do. for my $\frac{1}{2}$	- - - - -	300		
		2. Wares, Company 1. Dr. to Cash	-	100		
	B	Advent. in Co. with A. Dr. advent. in Co. with A.		300		
21	A	Sundries Dr. to sundries £. 420 viz.				
		Voy. to Cadiz, for my $\frac{1}{3}$	140	To C.	- 150	
		C.	- - - 140	To D.	- 120	
		D.	- - - 140	To Cash	150	
				420		
	C	Sundries Dr. to Tallow £. 150 viz.				
		Adventure in Co. with A. and D.	140			
		A for remainder	- - - 10			
				150		
	D	Advent. in Company with A. & C. Dr. to sundries 140l.				
		viz. To Rum	- 120			
		To A. for what he advanced for me	20			
				140		
22	A	1. Edward Hall, Cadiz, for Company 2, our account Dr. to sundries £. 510 viz.				
		To voy. to do. for my $\frac{1}{3}$ nt. proc.	170			
		To C. for his $\frac{1}{3}$	- 170			
		To D. for his $\frac{1}{3}$	- 170			
				510		
		2. Sundries Dr. to Hall, Cadiz, for Company 2, our account, £. 300 viz.				
		Voyage to London, for my $\frac{1}{3}$	100			
		C. for his $\frac{1}{3}$	- - - 100			
		D. for his $\frac{1}{3}$	- - - 100			
				300		
23	C	Sundries Dr. to adv. in Co. with A. and D. 170l. viz.				
		Adventure in Do. Company	- 100			
		A. for remainder nt. proceeds	- 70			
				170		
	D	Do. Post	- - - - -	170		
	A	Sundries Dr. to sundries £. 100 viz.				
		Voy to Cadiz, for my $\frac{1}{3}$ freight	£. s. d. 20 0 0			
		Voy. to London, for my $\frac{1}{3}$ do.	13 6 8	To S. Swan for my $\frac{2}{3}$ freight	£. s. d. 66 13 4	
		C. for his $\frac{1}{3}$ both	33 6 8			
		D. for his $\frac{1}{3}$ both	33 6 8	To B. for his $\frac{2}{3}$	33 6 8	
				100		
	B	A. Dr. to ship Swan	- - - - -	33	6	8
	C	Adventure in Company with A. and D. Dr. to A.		33		8
	D	Do. Post	- - - - -	33	6	8

24	A	1. C. dr. to B	-	-	-	-	-	150	-	-
		2. D. dr. to ship Swan	-	-	-	-	-	150	-	-
	B	A. dr. to ship Swan	-	-	-	-	-	150	-	-
	C	Ship Swan dr. to A.	-	-	-	-	-	150	-	-
	D	Do Post.	-	-	-	-	-	150	-	-
25	A	Sundries dr. to Claret l. 1044 viz.								
		Claret Co. 2 for my $\frac{1}{3}$ in								
		do. co bot from co l	348							
	B.	for his half taken up in								
		ready money	522							
	D.	for what he owes of his $\frac{1}{3}$	174							
								1044	-	-
	B	Cash dr. to A	-	-	-	-	-	522	-	-
	C	Adventure in company with A and D dr. to Cash	-	-	-	-	-	348	-	-
	D	Adventure in co. with A and C dr. to sundries 348 l.								
		viz. To Cash	-	-	-	-	174			
		To A.	-	-	-	-	174			
								348	-	-
26	A	Cash Dr. to N. Nantz, for company 1, our account						250	-	-
27	A	D or Bills and Notes dr. to B	-	-	-	-	-	100	-	-
28	A	C dr. to wares from London, company 1	-	-	-	-	-	102	-	-
29	A	Profit and Loss dr. to sundries l. 250 viz.								
		To ship Swan	-	-	-	-	150			
		To voy. to London								
		company 2,	-	-	-	-	100	250	-	-
	C	Profit and Loss dr. to sundries l. 250 viz.								
		To ship Swan	-	-	-	-	150			
		To advent. in Co.								
		with A and D	-	-	-	-	100	250	-	-
	D	Do. Post	-	-	-	-	-	250	-	-
30	A	Sund. dr. to Hall, Cadiz, for Co 2, our acct. l. 210 viz								
		Cash	-	-	-	-	70			
		C.	-	-	-	-	70			
		D.	-	-	-	-	70			
								210	-	-
	C	Cash dr. to A	-	-	-	-	-	70	-	-
	D	Do. Post	-	-	-	-	-	70	-	-
31	A	Sund. dr. to wares from London, Co 1. l. 606 13 4. viz.								
		Hops	-	-	-	-	315			
	B		-	-	-	-	291 13 4			
								606 13 4	-	-
	B	Tea dr. to A	-	-	-	-	-	291 13 4	-	-
32	A	Sundries dr. to sundries l. 205 Irish, viz.								
		Voy. to Nantz, Co. 3								
		for my $\frac{1}{3}$	68	6	8		To Cash	-	200	
	L	London his acct.								
		for his $\frac{1}{3}$	68	6	8		To commission	5		
	N.	Nantz, his acct.								
		for his $\frac{1}{3}$	68	6	8				205	Ir
		Voyage to Nantz, Co. with A & N. dr. to A. Dublin, my								
		acct. my $\frac{1}{3}$ of 205 l. 68 l. 6 s. 8 d, at 10 per C. is Eng.						62	2	5

33	N	1. Leather in Company with A. and L. Dr. to A. Dublin my account My $\frac{1}{3}$ of 105 Irish is £. 68 6 8 at 11d. per liv.	Liv. sol. den. 1490 19 2
		2 Sales leather, in Co. with A. and L. Dr. to cash	200 Tournois
34	N	1 Cash Dr. to sales of Leather, in Co. with A & L	6000 Tournois
		2 Sales Leather, in Do. Company, Dr. to sundries 5800 livres, viz.	
		To commission on 6000 livres	150
		To cash for Charges not posted	70
		To A Dublin his ac- count for his $\frac{1}{3}$ nt. proceeds (5580)	1860
		To L. London, his ac- count for his $\frac{1}{3}$ do.	1860
		To Leather in Co. for my $\frac{1}{3}$ do.	1860
			5800 Tournois
A		N. Nantz, my acct. Dr. to Voyage to do. for my $\frac{1}{3}$ of 5580 livres (nt. proc. Leather) is 1960 at 11d. per	£. 35 5 0 Irish
L		N. Nantz, my account, Dr to do. company 3, for my $\frac{1}{3}$ do. 1860 Livres at 10d. per English,	£. 77 10 0 E.
35		Sundries Dr to cash - 6000 Livres, viz.	
		Voy. to London, Co. 3. for my $\frac{1}{3}$	2000
		L. Dublin, his account for his $\frac{1}{3}$ do.	2000
		A Dublin, his account for his $\frac{1}{3}$ do.	2000
			6000 Tournois
A		Voyage to London, Company, 3, Dr. to N. Nantz my acct. for my $\frac{1}{3}$ 6000 liv. is 2000 liv. at 11d per	£. 91 13 4 Irish
36	L	Voyage to Dublin, company with A. & N. Dr. to Sundries 90/, English, viz.	
		To N. Nantz, my account my $\frac{1}{3}$ 6000 livres, is 2000 livres, at 10d. per	85 6 8
		To profit and loss for gain	
		By Brandy	6 13 4
			£. 90 English
N		Voyage to Dublin, Company with A. & N. dr. to Voyage to London, Company with do. 90/ En	2160 Tournois
		1. Cash	

37	A	1. Cash Dr. to Sundries £. 345 viz.	
		To Voy. to London Co. 3, for my $\frac{1}{2}$ 270/. Eng. 10 per cent	99
		To profit and loss, for Gain by Hops -	16
		To L. London, his acct. for his $\frac{1}{3}$ 453/. (Sales Hops)	115
		To N. Nantz, his account for his $\frac{1}{3}$ do. - -	115
			<hr/> £. 345 Irish
		2 Sundries Dr. to Cash - £. 99 15. viz.	
		L. London, his account for bal. his account	46 13 4
		N. Nantz, his account for bal. his account	53 1 8
			<hr/> £. 99 15
L		1. A. Dublin my account Dr. to Voyage to Dub- lin Company 3, 99/. Irish, at 10 per cent. Eng.	£. 90
		2. Bills and Notes Dr. to A. Dublin my acct. £. 46 13 4 Irish, at 10 per cent. is English -	42 8 $5\frac{3}{4}$
N		1. A. Dublin, my account Dr. to Voy. to Dublin Co. 3, 90/. Irish, at 11d. per livre is French	2160 livres
		2. Bills and Notes Dr. to A. Dublin, my account £. 53 1 8 at 11d. per livre, is French	liv. 1158 3 $7\frac{1}{2}$
38	A	L. London our acct. of Exa. in Co. Dr. to mess. Digby do. Place, their acct. 300/. Eng. at 10 per.	£. 330 Irish
	L	Cash Dr. to A. Dublin, our acct. of Exa. in co.	300 Eng.
39	L	A. Dublin, our acct. of Exa. in Co. Dr. to Michl. Clancy 350/. Irish, at 11 per cent. is English	315 6 $3\frac{1}{2}$
	A	Cash Dr. to L. London, our acct. of Exchange in Company, 315 6 $4\frac{1}{2}$ English	350 Irish
40	A	L. London, our account of Exchange in Company Dr. to messrs. Swift and Company £. 400 Eng.	448 Irish
	L	Cash Dr. to A. of Dublin, our account of Ex- change in company, 448/. Irish	400 Eng.
41	A	A. Dublin, our account of exchange in company Dr. to Cash £. 500 Irish - -	44 18 $10\frac{1}{2}$
	L	Messrs. Loftus and company their account dr. to L. London, our account of Exchange in company £. 493 8 $10\frac{1}{2}$ English. - -	500 Irish

END OF PRACTICAL BOOK-KEEPING.

COMPUTATIONS

IN

EXCHANGE.

INTRODUCTION.

EXCHANGE is the commutation of the money of one country for that of another, by means of a bill, instrument, or writ, commonly called a bill of Exchange.

Exchange may likewise be defined, a fixing of the actual and momentary value of money. Silver as a metal, hath a value like other merchandizes; but as it is capable of becoming the sign of all other merchandizes, or the medium by which they can be estimated, it may receive an additional value; for was it no more than a mere merchandize, its value would perhaps be less fluctuating, and of less consideration than it is.—As money, the prince can fix a value upon silver in some cases, and in others he cannot. He can fix a proportion between silver as a metal and silver as money; between the several metals made use of to pass as money; he establishes the weight and standard of every piece of money, and assigns to it that ideal value, by which it is current. On the other hand, if we consider the money of one country comparatively with that of another, it receives a new value, which is fixed by the current course of commerce and the general opinion of merchants; but never by the laws of any particular nation, because it is liable to incessant variations, and depends on the accidental circumstances of trade, the money transactions between nations, and the state of their public credit. The several nations in fixing this relative value, are chiefly guided by that particular nation which hath the greatest quantity of specie. If any one nation hath as much specie as several others together, it will then become necessary for the several nations to be regulated by the standard of that one nation. In the actual state of the universe, Holland, in this respect, seems to be the umpire, since she regulates the exchange for almost all Europe, in a manner most agreeable to her own interest. This scarcity or plenty, from whence results the mutability of the course of exchange, is not real, but relative; for instance, when Glasgow hath greater occasion for funds in London, than London of having funds in Glasgow; the price of bills must rise at Glasgow. The specie of both cities is the same, both as to weight and standard; and altho' there should be money enough to purchase bills at Glasgow upon London, yet when there is not a fund of credit at London equal to the debit, the price of bills, not of money, must rise of course.

To set this subject in a more practical point of view, let us consider,

1. That if our purchases and payments in foreign countries exactly balance their purchases and payments in ours, there will be but just enough of bills on the one, to clear accounts with the other; so that in this case the exchange on both sides will be at par; that is, one who gives money in one country, will receive as much in the other in weight and standard.

2. If a nation supplies us with more than it takes from us, or if we pay that nation more money than it pays to us, there will be a balance against us, which we must necessarily pay; in order to which the demand for money of that nation, or its bills of Exchange, becomes greater among us than the quantity to supply that demand, which raises the value of their money or bills, and lowers ours or, in other words, puts the price of their money above par, and ours below it, which constitutes what we call the course of Exchange. From these two considerations we may naturally infer,

1. That the course of exchange between two nations is a herald, which proclaims publicly the state of commerce and money negotiations between them, and which of the two is indebted to the other.

2. That the nation which is indebted hath the disadvantage in commerce and money transactions, and that the one which hath the balance in its favour, hath in every respect the advantage.

3. That the balance of trade naturally imports specie, and renders money at home more valuable abroad: whereas, on the other hand, when the balance is against a nation, their specie is exported, and becomes thereby less valued.

It is here thought proper to insert Sir Isaac Newton's table of the assays, weight and values of most foreign silver and gold coins actually made at the mint, by order of the Privy Council, before the year 1717, with notes and explanations, and a calculation of the real or intrinsic par of exchange, as it stood in 1719, when first published, and as it was republished in London 1740.

Explanation of the following Tables.

For understanding the following Tables, it is to be observed, that the English pound Troy contains 12 ounces; 1 ounce, 20 penny weights; 1 penny weight, 24 grains; 1 grain, 20 mites.

The present English standard for gold coin is 22 carats of fine gold, and 2 carats or $\frac{1}{5}$ of alloy.

The silver coin contains 11 ounces, 2 penny weights fine silver, and 18 penny weights of alloy in the pound.

The first column of the table expresseth the fineness of the assayed piece, the letter B. signifying *better*, and W. *worse*, than the English standard.

The second column the absolute weight of the piece.

The third column its standard weight, or quantity of standard metal.

The fourth column, its value in English money.

	Assay dwt.	W ^{gh} dwt. gr	Stand. wt. kw gr. ml.	Valued
The Pias. of Spain or Seville piece of 8 risas, now reduced to 10	W	1 17 12	17 10 2 54	
The new Seville piece of eight	W	1½ 14	13 21 15 43	.11
The Mexico piece of eight	W	1 17 10	17 8 14 53	.83
The Pillar piece of eight	Sta.	17 9	17 9	.53 .87
The Peru piece of eight coarser, but of uncertain allay				
The old ecu of France, or piece of 60 sols Tournois	W	1½ 17 12	17 10 2 54	
The new ecu, or piece of 5 livres or 100 sols Tournois	W	1½ 19 14½	19 11 12 60	.39
N. B. The ecu of France should be 2dwt. worse by law				
The crusado of Portugal, or ducat worth 400 reas, now marked and raised to 480 reas	W	2 11 4	11 1 13 34	.3]
The patacks or patagons of Portu- gal, worth 500 reas, now mark- ed and raised to 600				
The ducatoon of Flanders, or piece of 60 sols or patters	B	4½ 20 22	21 8 2 66	.15
The patagoon of Fland. or cross dollar, or piece of 48 patters	W	12 18 1	17 1 13 52	.91
The ducatoon of Holland, or piece of 53 stivers	B	3 20 21	21 3 15 65	.59
The patagoon leg. dol. or rix dol. of Holl. or piece of 50 stivers	W	14 18	16 20 17 52	.28
The three guilder pieces of Hol- land, or piece of 65 stivers	W	2 20 8	20 3 12 62	.46
The guilder, florin, or piece of 20 stivers	W	2 6 18½	6 17 1 20	.08
The ten schelling piece of Zea- land or piece of 60 stivers	W	2 20 6	20 1 13 62	.21
The lion dollar of Holland, or ⅔ of the ducatoon	W	44 17 14	14 2 7 43	.07
The ducatoon of Cologne	B	3 20 18	21 — 15 65	.02
The rix dollar, or patagon of Colo	W	13 13 18	16 22 14 52	.53
The rix dollar or patagon of the Bishop of Liege	W	12 7 22⅓	16 22 5 55	.48
The rix dollar of Mentz	W	6½ 18 8	17 19 18 55	.27
The rix dollar of Francfort	W	9 19 8	17 14 4 54	.52
The rix dollar of the Elector Pa- latine of the Rhine and Bavaria, before 1620		18 5		
The rix dollar of Nuremberg	W	6 18 10	17 22 1 55	.55
The old rix dollar of Nuremberg	W	10 18 11	17 15 2 54	.65
The old rix dollar of Hanover	W	8 18 12	17 20 2 55	.03
The double guiden of the Elector of Hanover	W	7 18 18	18 3 16 56	.29
The guiden of the Elector of Han- over, or piece of ⅔	B	17 8 10	9 1 18 48	.4.

	Assay dwts.	Weight dwts. gr	Stan. Wt. dw. gr. mi	Valued
The half gulden of the Electorate of Hanover, or piece of $\frac{2}{3}$	B. 17 $\frac{1}{2}$	4 5	4 12 19	14 .07
The gulden of the Duke of Zell, or piece of 16 gutz grosh	W. 43	11 2	8 22 10	27 .07
The gulden of the Bishop of Hil- desheim, or piece of 24 marien grosh, now raised to 26	W. 40 $\frac{1}{2}$	11 22	9 17 17	30 .21
The rix dollar of Magdeburgh	W. 10	18 12	17 16 1	54 .27
The guld. or guild. of Magdeburgh	W. 44	11 14	9 6	28 .67
The old rix dollar of the Elector of Brandenburg	W. 9	18 13	17 19 1	55 .17
The old gulden of Brandenburg, now raised from 24 to 26 ma- rien grosh	W. 43	12 4	9 19 9	30 .41
The gulden of Brandenburg, or piece of $\frac{2}{3}$	W. 43	11 3	8 23 6	27 .81
The half gulden of Brandenburg or pieces of $\frac{1}{3}$	W. 43	5 13	4 11 14	13 .09
The gulden of the Elector of Sax- ony, or piece of $\frac{2}{3}$	W. 41	11 3	9 1 14	28 .12
The old bank dollar of Hamburg	W. 8	18 9	17 17 4	54 .92
The old rix dollar of Lubec	W. 8 $\frac{1}{2}$	18 16	17 22 17	55 .54
The fourmark piece of Denmark or coarser allay	W. 61	14 8	10 9 10	32 .23
The four mark piece of Denmark or finer allay	W. 31	11 13 $\frac{1}{2}$	10 11 5	32 .45
The eight mark piece of Sweden	Stan.	20	20	62
The four mark piece of Sweden	W. 58	13 12	9 23 7	30 .92
The two mark piece of Sweden	W.	6 19		
The old dollar of Dantzick	W. 10 $\frac{1}{2}$	18 9	17 12 14	54 .27
The old rix dol. of Thorn near Dan.	W. 12	18 8 $\frac{1}{2}$	17 8 15	53 .85
The rix dollars of Sigismund III } and Vladislaus IV. K's. of Pola. }	W. 10	18 9	17 13 14	54 .04
The rix dol. of the late Em. Leop.	W. 10 $\frac{1}{2}$	18 9	17 12 4	54 .27
The rix dol. of his pred. Ferdin. III.	W. 10 $\frac{1}{3}$	18 9	17 12 4	54 .27
The rix dollar of Ferdinand Arch duke of Austria	W. 10 $\frac{1}{2}$	18 5	17 8 7	53 .78
The rix dollar of Basil	W. 7 $\frac{1}{2}$	18 18 $\frac{1}{2}$	18 3 6	56 .24
The rix dollar of Zune	W. 13	18 1	16 23 13	52 .65
The old ducat of Venice, with the word ducatus Venetus upon it	W. 23 $\frac{1}{2}$	14 15	13 1 17	40 .50
The half ducat	W. 23 $\frac{1}{2}$	7 7 $\frac{1}{2}$	6 12 18	20 .25
The new ducat with No. 124 upon it, signifying 124 sols, or 6 livres 4 sols de Picoli		18 2		
The half thereof		9 1		
The crusado croisat, or St. Mark of Venice, with No. 140 upon it, sig. 140 sols. or 7 liv. de Picoli		20 6		
The half crusado of the same form		10 3		
The quart. crusad. the same form		5 1		

	Assay	Weight		Stand. wt.		Value
	dwt.	dwt	gr	dwt.gr.mi.	d.	
Another coin of Venice -	W 46	17	10	13 19 8	42	.08
The piece of two jewels -	B 6	3	15	3 17 7	11	.05
The ducat dc banco of Naples, or piece of 5 tarins, or 10 carlins, or 100 gr. -	W 3	14	0 $\frac{1}{4}$	13 1	40	.43
The half ducat -	W 3	7	0 $\frac{1}{2}$	6 12 10	20	.21
The tarin, or fifth part of the ducat	W 3	2	19 $\frac{1}{2}$	2 14 12	8	.09
The carlin, or tenth part of the ducat	W 3	1	9 $\frac{1}{2}$	1 7 6	4	.04
The escudi escu, or crown of Rome, or piece of 10 julios, or 100 bayoches -		20	14 $\frac{1}{2}$			
The testin of Rome or piece of 3 julios -	W 1	5	21 $\frac{1}{2}$	5 20 17	18	.32
The ducat of Florence and Leg- horn, or picce of 7 livres or 10 $\frac{1}{2}$ julios -	B 8	20	3	20 20 6	64	.62
The julio of Rome -		2	5			
The piastre ecu or crown of Fer- dinand II. duke of Tuscany	W 1	17	12	17 10 2	54	
The piastre ecu or crown of Cos- mus III. of Tuscany, whose monies are about four per cent lighter than his father's; this piece is 8 $\frac{1}{2}$ julios -	W 1	16	18	16 16 4	51	.69
The croisat of Genoa, or piece of 7 $\frac{1}{2}$ livres -	B 7	24	15	25 9 11	78	.74
The ecu d'argent of Genoa, or picce of 7 livres 12 sols						
The piastre ecu or crown of Milan		17	21			
The Philip of Milan, a piece of 7 livres -		20	20			
The livre of 20 sols piece of Savoy		3	22			
The 10 sols picce of Savoy		1	23			
A roupee -	B 16 $\frac{1}{2}$	8	13	7 23 4	24	.07
A gout gulden, or florin d'or, a Dutch coin of 28 stivers	W 75	12	19	8 11 5	26	.26
Another gout gulden -	W 48	11	0	8 14 18	26	.72
Another -	W 48	12	0	9 9 15	29	.15

260 Table of Gold Coins.

260 Table of Gold Coins.	Assay ¹ Wt.				Stand.			Value		
	car	gr.	d.	gr.	wt.	s	d	s	d	
The old Louis d'or	WO	0 $\frac{1}{2}$	4	8	4	7	8	16	9.3	
The half and quarter in proportion	WO	0 $\frac{1}{2}$	2	4	2	3	14	8	5	
The new Louis d'or	WO	1 $\frac{1}{2}$	5	5 $\frac{1}{2}$	5	3	18	20	0.6	
The half and quarter in proportion	WO	1 $\frac{1}{2}$	2	14 $\frac{1}{2}$	2	13	19	10	0.3	
The old Spanish double doubloon	WO	0 $\frac{1}{2}$	17	8	17	5	12	67	1.4	
The old Spanish double pistole	WO	0 $\frac{1}{2}$	8	16	8	14	16	33	6.7	
The old Spanish pistole	WO	0 $\frac{1}{2}$	4	8	4	7	8	16	9.3	
The new Seville double pistole	WO	3	8	16 $\frac{3}{4}$						
The new Seville pistole			4	18 $\frac{1}{2}$						
The half and quarter in proportion										
The doppia moeda or double moeda of Portugal new coined	WO	0 $\frac{1}{4}$	6	22	6	21	12	26	10.4	
The doppia moeda as they come into England.	WO	0 $\frac{1}{4}$	6	21 $\frac{3}{4}$	6	21	7	26	9.9	
The moeda of Portugal	WO	0 $\frac{1}{4}$	3	11	3	10	16	13	5.1	
The half moeda	WO	0 $\frac{1}{8}$	1	17 $\frac{1}{2}$	1	17	8	6	8.5	
The Hungary ducat	B	1	2	2	5 $\frac{1}{2}$	2	9	7	9	3.6
The ducat of Holland coined ad legem imperii	B	1	2	2	5 $\frac{1}{2}$	2	9	3	9	3.2
The ducat of Campen in Holland	B	1	2	2	5 $\frac{1}{2}$	2	9	3	9	3.2
The duc. of the bishop of Bamberg	B	1	2	2	5 $\frac{1}{2}$	2	9	3	9	3.2
The dou. duc. of the d. of Hanover	B	1	2	4	10 $\frac{1}{2}$	4	17	9	18	4.8
The ducat of the duke of Hanover	B	1	2	2	5 $\frac{1}{4}$	2	8	10	9	2.7
The ducat of Brandenburg	B	1	2	2	5 $\frac{1}{2}$	2	9	3	9	3.2
The ducat of Sweden	B	1	2	2	5 $\frac{1}{2}$	2	9	3	9	3.2
The ducat of Denmark	B	1	2	2	5 $\frac{1}{2}$	2	9	3	9	3.2
The ducat of Poland	B	1	2	2	5 $\frac{1}{2}$	2	8	12	9	2.1
The ducat of Transylvania	B	1	1 $\frac{1}{2}$	2	4 $\frac{3}{4}$	2	7	6	8	11.6
The cheq. or zuchcen of Venice	B	1	3 $\frac{1}{2}$	2	5 $\frac{1}{2}$	2	10	7	9	3.7
The old Italian pistole	WO	0 $\frac{1}{4}$	4	6 $\frac{1}{2}$	4	6	11	16	7.6	
The doub. pistole of P. Urban, 1634			8	14 $\frac{1}{2}$						
The $\frac{1}{2}$ pistole of Innocent II 1684			2	4 $\frac{1}{2}$						
A double pistole of Placentia			8	10						
A double pistole of Genoa, 1621			8	16						
A double pistole of Milan			8	13 $\frac{1}{2}$						
A single pistole of Milan			4	6 $\frac{3}{4}$						
A pistole of Savoy, 1665			4	8 $\frac{1}{2}$						
Dou. duc. of Castil, Genoa, Portugal, Floren. Hungary & Venice	B	1	2 $\frac{1}{2}$	4	11	4	18	8	18	7.7
Single ducats of the same places	B	1	2 $\frac{1}{2}$	2	5 $\frac{1}{2}$	2	9	9	9	3.8
Double ducats of the several forms in Germany	B	1	1	4	11	4	17	1	18	4
Single ducats of the same places	B	1	1	2	5 $\frac{1}{2}$	2	8	5 $\frac{1}{2}$	9	2
Double ducats of Genoa	B	1	2	4	11	4	18	6	18	6.5
Sing. du. of Gen. Besancon & Zurich	B	1	2	2	5 $\frac{1}{2}$	2	9	3	9	3.2
Pistole of Rome, Milan, Venice, Florence, Savoy, Genoa, Orange, Trevon & Besancon	WO	0 $\frac{1}{4}$	6	4	5	17	16	6.7		
A Barbary duc. with Arabic letters on both sides in square tablets, without any effigies, &c.	W2	1 $\frac{1}{2}$	2	16 $\frac{1}{4}$	2	9	6	9	3.5	

In Ireland, accounts are kept in pounds, shillings and pence, Irish, divided as in Britain, but having no coins of their own, they are supplied by the different countries with which they have the commerce. Britain exchanges with Ireland, upon the £. 100 Sterling, the par of which in Irish money is 108s. 6s. 8a. so that the shilling Sterling, according to that equation, will be worth 13 pence Irish. The Course of Exchange runs from 5 to 12 per cent, according as the balance of trade is in favour of Ireland, or against it.

Case 1. When Irish money is required; let 100£. be the first term, its equivalent Irish according to the course, the second term, and the given Sterling the third; then will the fourth proportional be the Irish money required.

Case 2. If Sterling is required; let the course of exchange equivalent to 100£. be the first term, 100£. the second, the given Irish the third; then will the fourth proportional be the answer.

Examples of Irish Exchanges.

Example 1. Glasgow remits to Ireland 375l. 18s. Sterling; for how much Irish ought Glasgow to be credited for this remittance, when the exchange is at $10\frac{5}{8}$ per cent?

Ster. Irish

$$£. 100 : 110\frac{5}{8} :: 357.9$$

$$\begin{array}{r} 110\frac{5}{8} \\ 39369.0 \end{array}$$

$$178.95 = \frac{4}{8} \text{ or } \frac{1}{2} \text{ of } 357.9$$

$$44.7375 = \frac{1}{4} \text{ or } \frac{1}{2} \text{ of } \frac{1}{2}$$

$$\text{Irish } £. 395.926875 = £. 395 \text{ } 11 \text{ } 6\frac{3}{8} \text{ answer.}$$

The same answer can very readily be effected by practice, thus :

$$357.9$$

$$35.79 = \frac{1}{10} \text{ for } 10 \text{ per cent}$$

$$1.7895 = \frac{1}{10} \text{ of } \frac{1}{10} \text{ for } \frac{1}{8} \text{ or } \frac{1}{2}$$

$$.447375 = \frac{1}{4} \text{ of } \frac{1}{10} \text{ for } \frac{1}{8}$$

$$325.926875 \text{ as before.}$$

Example 3 Ireland draws on Glasgow for £. 395.18 6 $\frac{13}{8}$ Irish exchange at $10\frac{5}{8}$ per cent. how much Sterling will Ireland be debited with at Glasgow when this bill is discharged?

$$110\frac{5}{8} : 100 :: 395.926875$$

$$\begin{array}{r} 8 \qquad \qquad 160 \\ 5)885 \end{array}$$

$$\begin{array}{r} 5)800 \text{ } 77)63348.300000(357.9 \text{ as given in the} \\ 177 \text{ } 531 \end{array} \quad \text{(first example.}$$

$$160$$

$$1024$$

$$885$$

$$1598$$

$$1239$$

$$1593$$

$$1593$$

$$(0)$$

Example 3. Philadelphia is indebted to Glasgow in 1575*l.* 14*s.* 9*d.* currency : what sterling may Glasgow reckon to be remitted when the exchange is at 75 per cent ?

First, $175 : 100 :: 1575 \text{ } 14 \text{ } 9$, the two first terms of which being abbreviated, by dividing them by 5+5, there will be this new state

Cur.	Ster.	Cur.
7 : 4 ::		1575 14 9
		4

$$\begin{array}{r} 7 \overline{) 6302 \text{ } 19 \text{ } 0} \end{array}$$

$\text{£ } 900 \text{ } 8 \text{ } 5\frac{1}{7}$ Sterling Answer.

Example 4. Glasgow receives a bill of exchange from Philadelphia for 900*l.* 8*s.* 5*d.* Sterling ; for how much currency was Glasgow debited, the exchange being at 75 per cent ?

The first and second terms being abbreviated as above, it will be

Ster.	Cur.	Ster.
4. : 7 ::		900 8 5 $\frac{1}{7}$
		7

$$\begin{array}{r} 4 \overline{) 6202 \text{ } 19 \text{ } 0} \end{array}$$

$\text{£ } 1575 \text{ } 14 \text{ } 9$ currency Answer.

Or by practice thus, $\text{£ } 900 \text{ } 8 \text{ } 5\frac{1}{7}$ for 100

$$\begin{array}{r} 450 \text{ } 4 \text{ } 2\frac{4}{7} \text{ for } 50 \text{ being } \frac{2}{100} \\ 225 \text{ } 2 \text{ } 1\frac{2}{7} \text{ for } 25 \text{ being } \frac{2}{100} \end{array}$$

$$1575 \text{ } 14 \text{ } 9 \quad 175$$

Example 5. Glasgow consigns to Virginia goods per inv. amounting to 578*l.* 19*s.* 6*d.* which are sold for 847*l.* 15*s.* 6*d.* currency ; what sterling ought the factor to remit, deducting 5 per cent. in full of commission and charges, and what doth Glasgow gain per cent. upon the adventure, supposing the exchange at 30 per cent ?

Exch. Com.

$$130 \div 5 = 135 : 100$$

$$27 : 20 :: 847.775$$

20

$$\begin{array}{r} 3 \overline{) 16955.500} \end{array}$$

$$\begin{array}{r} 9 \overline{) 5651.83} \end{array}$$

627.981 to be remitted.

578.975 consigned

49.006 gained on the whole:

Then $578.975 : 49.006 :: 100$

100

$$\begin{array}{r} 578.975 \overline{) 4900.600} (8\frac{1}{2} \text{ nearest} \\ 4631.800 \end{array}$$

268.800

Example 6. Virginia is indebted to Glasgow in 1575*l.* 19*s.* 6*d.* Sterling; with how much currency wil. Glasgow be credited at Virginia when the exchange is at $33\frac{1}{3}$ per cent?

First 100 : $133\frac{1}{3}$

3 : 3

300.400 both terms reduced to thirds :

By cancelling the cyphers, it will be 3 : 4 : - 575 19 6

4

3) 2303 18 0

1.767 19 4 currency

Or thus, *l.* 575 10 6 for 100

191 19 10 for $33\frac{1}{3}$ or $\frac{3}{100}$

Answ. currency 1.767 19 4 $133\frac{1}{3}$

Example 7. Glasgow is indebted to Carolina 5759*l.* 18*s.* 9*d.* currency, exchange at 550 per cent; for how much Sterling may Carolina value on Glasgow?

First 550 : 100. Cancel one cypher on each side, and divide by 5:

11 : 2 :: 5759 18 9

2

11) 115 19 17 6

1047 5 $2\frac{8}{11}$ Sterling Answ.

Example 8. Jamaica is indebted to Glasgow in *l.* 1550 currency, for which Glasgow is ordered to draw on London, exchange 40 per cent; how much money does Glasgow draw for the bill, being allowed $10\frac{1}{2}$ exchange for the draft to London?

7 : 5 :: 1550

5

7) 7750

100) 1107 2 $10\frac{1}{2}$ value of the bill.

2) 11 1 $4\frac{1}{2}$ at 1 per cent. exchange.

5 10 $8\frac{1}{4}$ at $\frac{1}{2}$ per cent.

l. 1123 14 11 Received at Glasgow.

OBSERVATION.

When Britain exchanges upon the 100*l.* as in the above instances, the higher the exchange is, the advantage to Britain in remitting is the greater, and drawing the less. Suppose, for instance, that the exchange between Britain and Ireland is at 12 per cent. I can in that case purchase a bill for 100*l.* Sterling to discharge a debt of 112*l.* Irish, whereas had the exchange been at 5 per cent, the same bill would have cost me *l.* 106 13 4 Sterling; but what I gain by remitting on this occasion is lost by the drawer of the bill, for his credit in Ireland is lessened by *l.* 112 Irish, and he hath only received *l.* 100 Sterling, whereas had the exchange been at 5 per cent he would have received *l.* 106 13 4 Sterling for his 112*l.* Irish. They who deal in exchange with Ireland, ought to be well informed at all times of the state of trade between the two nations, and on whose side the balance lies, for as the

rise and fall of excha. is the true barometer of the balance of trade, so likewise by having proper intelligence of the imports from Ireland and exports thither, one may in a great measure discern what will be the state of the exchange. Suppose, for example, Ireland had imported from Britain goods to the amount of £20,000, and had exported thither to the value of but £10,000; it is plain that Ireland can be at par with Britain for no more than £10,000, and yet there is a balance of 10,000 still due, which must be remitted to Britain before the account is evened. When there is money due in Britain to compensate this balance, Sterling money in Ireland will become dear, and Irish money cheap, and as the demand for bills increases, the price will be proportionably raised. The Irish merchant, who foresees this, will lay in a fund of credit in Britain for the occasion: and though at this time he can receive 112 Irish for his draft of 100*l*. he may be able, by the time his bills falls due, to purchase remittances at 105*l*. The British merchant, on the other hand, will muster up all he can to purchase remittances, to raise a stock of Irish money, which, upon the turn of the balance, he can draw for, with the odds of 5 or 6 per cent. perhaps in his favour.

When the exchange with the plantations in America is high, which is generally the case where there is not a sufficiency in produce fit for the British market to answer the imports of Britain, bills of exchange are often a very expensive remittance, for which reason those who have stores abroad, and can afford to lie a little out of their money, chuse rather to purchase such produce as will come to the quickest market in some other colony upon the continent, or in the West-Indies, in order to be remitted from thence in produce, or in bills of exchange.

Examples of exchange applied to drawing and remitting.

Exam. 1. When the exchange was at 12 per cent. Britain remitted to Ireland £5000; for how much Sterling ought Britain to draw for a reimbursement when the exchange falls to 6 per cent?

First, 100, 112 :: 5000

$$\begin{array}{r} 112 \\ \hline 100 \overline{) 560000} \end{array}$$

5000 amount in Ireland at 12 per cent.

2ndly. 106 : 100 :: 5600

$$\begin{array}{r} 100 \\ \hline 106 \overline{) 560000} \end{array} \begin{array}{l} 5283 \text{ } 0 \text{ } 4\frac{1}{2} \text{ Sterling. } \text{Answ.} \\ 530 \\ \hline 300 \\ 312 \\ \hline 880 \\ 248 \\ 320 \\ \hline 318 \\ 2 \\ 20 \\ 40 \\ 12 \\ \hline 480 \\ 424 \\ \hline 56 \end{array}$$

Or more expeditiously as barter.

Ir.	Ster.	Ir.
112	5000	106
	112	

106) 56000

25283 0 4 $\frac{1}{2}$ as before.

Hence Britain gains by this transaction 283 0 4 $\frac{1}{2}$ which will be found to be above 5 per cent.

Ex. 2. When the exchange with Ireland rose to 12 per cent. Ireland drew on London for 5000 $\frac{1}{2}$ Sterling; how much Irish must be remitted to London to discharge the debt, when the exchange falls to 6 per cent?

First, 5000 at	100 per cent,
500 at	10 per cent,
100 at	2 per cent,
5600	112 Irish received for drafts.

2ndly, 5000 at	100 per cent,
250 at	5 per cent,
50 at	1 per cent,
5300 at	106 Irish remitted.

Difference 300 gained by Ireland, which is 6 per cent.

Exchange with Holland.

INTRODUCTION.

In Holland there are two banks, the one of Amsterdam and the other of Rotterdam. That of Amsterdam is not only the more famous of the two, but the most considerable in Europe; it was established on the 31st of January, 1619, by the authority of the States General, under the direction of the Burgomasters of the city, who having constituted themselves the perpetual cashiers of the merchants of Amsterdam, are themselves a security for the bank; and as business in the bank is negotiated by transfers, millions may be paid in a day, without the intervention of any cash, which is of the greatest consequence in expediting trade that can possibly be imagined. Authors differ about the real sum of money that is deposited in this bank, but few have reckoned it under 30 millions sterling.

It is to this bank the city of Amsterdam owes its splendor and magnificence, which, though it possesses the greatest part of the merchants ready money, rather promotes than interrupts their commerce, by the security and dispatch with which a bank credit is attended.

By the establishment of this bank it is ordained, that bills of exchange and the payment of wholesale goods, shall only be in bank, unless the sum be under 300 guilders, in which case it cannot be entered into bank, without a duty of 6 stivers, excepting by the East and West-India Companies, who can enter into bank what sums they please without any duty whatever.

To have an account opened in the bank, there is a duty imposed of 10 guilders for once, only; but if at any time that account should be overdrawn, the merchant incurs a penalty of 3 per cent.

A merchant may draw his cash out of the bank at any time upon allowing $\frac{1}{10}$ per cent. for bank security; but if at that time the agio, that is, the difference between the bank and current money, or the discount

to which current money is liable, be below 5 per cent. the treasurer is obliged to make good the difference, as 5 per cent. which seems to have been the original agio, is always charged when it is received.

No merchant can draw for the money he puts into bank or any part of it until the next day, without making an allowance of $\frac{1}{2}$ per cent. unless the bank had been opened only the day before, after balancing the books, or at the feast of Pentecost.

All the accounts with the bank must be balanced twice a year, and that within six weeks after the bank is opened, under the penalty of 15 guilders.

No procurator is good at the bank unless it is registered there, and the noting of such procurator costs 50 stivers.

The time of noting in the bank is from seven to eleven in the forenoon; after which to three in the afternoon every note carried in will cost 6 stivers, and after three none are admitted.

When money is deposited in the bank, the depositor may call for it in specie, when he wants it, upon allowing a premium seldom exceeding $\frac{1}{2}$ per cent. for bank security.

No money can be given in loan but upon security that is unexceptionable, and in judging of security the directors must be unanimous.

No director can use the freedom to abstract any money from the bank to supply any private demand, tho' but for a single day, upon pain of death.

The strictness and fidelity with which this famous bank is kept, is productive of so great a security on the part of the citizens, and contributes so much to dispatch in money-matters, when a large sum can be negotiated with a single debit and a credit, that a bank-payment is reckoned from 3 to 6 per cent. better than a payment in cash, besides a premium allowed the bank for every deposit. It is no wonder then if this bank be immensely rich, since the institution is so judicious, the regulations so wise, and the direction so proper.

In Holland they keep their accounts in pounds, shillings and pence Flemish, divided as the British pound, but more generally in guilders or florins, stivers and pennings, reckoning 16 pennings to a stiver; and 20 stivers to a guilder or florin.

They reckon likewise 6 guilders or florins to the pound Flemish.

Britain exchanges with Holland upon the pound Sterling, for which the latter gives an uncertain number of shillings and pence, or grotes Flemish, according to the course of exchange, which runs from 30 to 40s. Flemish per 20s Sterling. The par of a pound Sterling, according to Sir Isaac Newton's table, will be found to be £. 16 6 Flemish; but a guinea passes in Holland for 12 guilders, according to which estimation their coins may be reckoned as follows:

A duke	-	-	-	£	0	0	0	$\frac{21}{100}$
stiver	-	-	-		0	0	$1\frac{7}{8}$	
schilling	-	-	-		0	0	$6\frac{3}{10}$	
guilder	-	-	-		0	1	9	
Zealand dollar	-	-	-		0	2	$7\frac{1}{2}$	
rix dollar	-	-	-		0	4	$4\frac{1}{2}$	
dry-guilder	-	-	-		0	5	3	
ducat	-	-	-		0	9	$2\frac{1}{2}$	

To compute the exchanges with Holland; or any other place, where it is made upon the pound sterling.

Case 1. If Dutch money is required, let £. 1 sterling be the first term, its equivalent Dutch the second, and the sterling to be exchanged the third; then will the Dutch money required be the fourth proportional. The equivalent Dutch money will likewise be found very readily by practice.

Case 2. If sterling is required, let the Dutch money equivalent to £. 1 sterling be the first term, £. 1 the second, and the given Dutch the third; then will the sterling required be the fourth proportional.

Examples of Exchange with Holland.

Exam. 1. London is indebted to Holland in £. 270 8 2 sterling, with how much Flemish is London debited at Amsterdam, when the exchange is at 35s. 6d. Flemish per pound sterling.

£. st. £. Fl.

1 : 1 : 775 :: 20740833

1.775

135204166

1892858333

18928583333

27040833333

279.9749166 = £. 479 19 5 $\frac{1}{20}$ Flemish.

By Practice thus

£. Flem.

270 8 2 for 1 0 0

135 4 1 for 10 0

67 12 0 $\frac{1}{4}$ for 6 0

6 15 2 $\frac{1}{2}$ for 6

479 19 5 $\frac{1}{20}$ as before.

Exam. 2. Holland is indebted to London in neat proceeds of Tobacco booked there at £. 479 19s. 6d. Flemish: for how much sterling may London draw, the exchange being 35s. 6d. Flemish per pound sterling?

£. Flem. £. st. 5) £. Flem.

5) 1.775 : 1 : : 479.975

5) 355

5) 95.995

.071

.071) 19.109 (270 8 2 sterling. Answer

3 3

499

29

20

580

12

12

144

(6)

Exam. 3. Amsterdam remits to London 5104 guilders, 8 stivers, and 2 pennings, exchange at 35 6 $\frac{1}{2}$ Flem. banc. what will this remittance credit Amsterdam for at London?

First, find the guilders contained in the exchange, proportioning as 20 to 6 thus,

2 | 20 : 2 | 6 :: 35,5416 : 10,6625

10 : 3

Hence to multiply by 3, being the same as to multiply by 3, and divide by 10, 3, will be a common multiplier; the product of which into the course of exchange will always give the guilders contained in a pound sterling: wherefore

36.5416

3

10.66250 guilders = £. at 35s 6½d Flem. Exch. exch.

Then 10.6625 : 1 :: 5104.40625

2.1325 1020.88125

.4265 204.17625

.0853 (40.83525 (478.725 = £.478.14 6

3412

6715

7442

6185

2140

4340

(75)

Or thus, 35 6½

5104 8 2

12

40

5) 426.5

5) 204176.25

85.3

40825.25) 478.725 = £.478 14 6

6715

7442

6185

2140

4340

(75)

In multiplying by 40 the number of grotes in a gilder, 18 grotes are taken in for 3 stivers, and 25 is the 2 pen-nings expressed in the decimal of a grote.

Exam. 4. London is indebted to Amsterdam in £.478 14s 6d sterling, for how many guilders may Amsterdam draw, the exchange being at 35s 6½d per pound sterling?

478.725

Or

35 schillings 478.625 for £. 1

239.3625 for — 10

2393625 } at 35 119.68125 for — 5

1436175 } at 6 11.968125 for — 6

239362 at 6 .997344 for — ½

19946875 at ½

850.734219l. Flemish

17014.684375 schillings 6

3

5104.405314 guilders

5104.4052135 guilders

Exam. 5. A merchant in Glasgow is credited at Amsterdam for 2154 guilders, 12 stivers, and 4 pennicks, current money, for how much sterling may Glasgow value on Amsterdam, exchange 35s. 3½d. Flemish banc. agio. 4½ per cent?

C.	B.	C.	B.
First. 104.5	: 100	: : 2154.6125	: 2061.83 <i>Answer.</i>
2dly, 35 3½	2161.83		
12	40		
423.5	82:73.20		

194.742 *Ans.* 7.194 14 10

Exam. 6. Glasgow draws on Amsterdam for 7.194 14 10 Sterling, exchange at 35s. 3½ per Flem. banc. per pound Sterling; how much current money will pay the draft, agio at 4½ per cent?

First 194.742	for 20	Then 50 2061 83
97.371	for 10	41 236 for 2 per cent.
48.6855	for 5	41.236 for 2
2.454275	for 3	10.309 for ½
.4057125	for ½	
343.638475	Flem. pounds.	2154.613 cur. guilders.
6		

2061.830925 guilders banco.

Exam. 7. When the exchange is at 35s. what is the price of the guilder?

	d. St.	d.	Flem. in a guilder.
35			
12			
2) 420 d.	Flem. : 240	: : 40	
3) 21	12		
7	4		
	40		
	7) 190		

22½d. Sterl. *Answer.*

Exam. 8. When the guilders sold at 22½d. Sterling, what is the exchange betwixt Britain and Holland?

22½ : 40	: : 240 Sterling.
1	7
4) 160	4) 1680
4	12) 420

35s. *Answer.*

Exam. 9. When the bank guilder is worth 22d. sterling, what ought to be the price of the current guilder, agio four per cent?

$$104 : 100 : 22$$

$$100$$

$$104 \overline{) 2200}$$

$$21 \frac{2}{3} d \text{ answer.}$$

Holland exchanges with the trading nations upon the continent as follows:

With France, upon the French crown, for 54 grotes more or less,
 With Hamburg, upon the dollar, for 32 Flemish schillings, more or less,
 With Spain, upon the ducat of 375 mervadies, for 97 grotes, more or less,
 With Portugal, upon the crusado of 400 reas. for 44 grotes, more or less,
 With Genoa upon the piastre of 5 liv. banco for 92 grotes, more or less,
 With Venice, upon the ducat of 24 gros banco, for 88 grotes, more or less,
 With Leghorn, upon the piastre of 20 sols d' or, for 86 grotes, more or less,
 With Geneva, upon the crown of 60 sols curt, for 90 grotes, more or less,

} acc. to the course.

And the computation is the same with the exchanges betwixt Britain and the same places.

Exchange with the Austrian Netherlands.

Antwerp was once the metropolis for trade of the whole 17 Provinces, although Amsterdam and Rotterdam are at this day by far its superiors. It is however the principal place of exchange in the Austrian Netherlands, and still hath a considerable trade. The par of a pound sterling at Antwerp, according to Sir Isaac Newton, is 34s 11d. Flemish, but later authors make it different; some 35s 6½d. others 35s 2d. and others 38½s. but the course is allowed by all to run from 30 to 40 schillings Flemish per pound sterling.

Examples of exchange with Antwerp.

Ex. 1. How much Flemish will answer a London draft of £374 19s. sterling, exchange at 37s. 6d. per pound sterling?

$$374 \quad 19 \quad 0 \text{ for } 20$$

$$187 \quad 9 \quad 6 \text{ for } 10$$

$$93 \quad 14 \quad 9 \text{ for } 5$$

$$46 \quad 17 \quad 4\frac{1}{2} \text{ for } 2 \quad 6$$

$$37 \quad 6$$

$$£703 \quad 0 \quad 7\frac{1}{2} \text{ Flemish. Answer.}$$

Exam. 2. How much sterling will answer an Antwerp bill of £703 0s. 7½d. Flemish, exchange at 37 6d. Flemish per pound sterling?

$$37 \quad 6$$

$$2$$

$$703 \quad 0 \quad 7\frac{1}{2}$$

$$40$$

$$75 \text{ sixpences, } : 1 : : 5) 28121.25 \text{ sixpences,}$$

$$5) 5634.25$$

$$3) 1124.85$$

$$374.95 = 374 \quad 19s. \text{ Ster.}$$

Exchange with Hamburgh.

In the last example, one sixpence is added to the product of 40 out of $7\frac{1}{2}d.$ and the remaining three half pence reduced to the decimal of sixpence; the division is made to the component parts of 75.

The different towns in Britain exchange with London for a small premium in favor of the latter, more or less, according to the demand for bills; and in the same manner, Antwerp, and the other towns in the Netherlands, exchange with Amsterdam from $\frac{1}{8}$ to $\frac{1}{2}$ per cent. in favor of Amsterdam, and the calculations in both cases are made as in factorage. We shall give an example of each.

Exam. 1. Glasgow draws on London for £760, at 30 days, $\frac{5}{8}$ exchange, which money is received for the draft.

760

$$\begin{array}{r} 3 \text{ } 16 \text{ for } \frac{1}{2} \text{ per cent.} = \frac{1}{100} \\ 19 \text{ for } \frac{1}{4} \text{ per cent.} = \frac{1}{4} \text{ of } \frac{1}{100} \end{array}$$

$$4 \text{ } 15 \text{ exchange at } \frac{5}{8}$$

£764 15 paid for the bill. *Answer.*

Exam. 2 Antwerp draws on Amsterdam for 760l. Flemish, exchange at $1\frac{1}{2}$ per cent. how much Flemish will pay the bill at Antwerp?

760

$$\begin{array}{r} 7 \text{ } 12 \text{ at } 1 \text{ per cent.} = \frac{1}{100} \\ 3 \text{ } 16 \text{ at } \frac{1}{2} = \frac{1}{2} \text{ of } \frac{1}{100} \end{array}$$

$$11 \text{ } 8 \text{ exchange at } 1\frac{1}{2}$$

£771 8 paid at Antwerp. *Answer.*

Exchange with Hamburgh.

INTRODUCTION.

Although the funds of the bank of Hamburgh are much inferior to those of the bank of Amsterdam, yet the integrity and exactness with which it is conducted, hath procured it a very good reputation all over Europe, still more particularly in the north.

The inspection of this bank comes not under the cognisance of the senate; but as the citizens and corporations are sureties, they choose for directors by a majority of voices from among the principal of their own number. These directors must see that the regulations of the bank are duly observed, and impress the cashier with money without touching the treasure when there is a demand. Though the capital of this bank is supposed to be very considerable, yet it is very difficult to conclude concerning it with any degree of certainty, as the clerks and managers are bound to secrecy by oath; which hath likewise the effect that no seizure can be made of any deposit or bank account, as no one knows how another stands with the bank. None but citizens can have the benefit of a bank account, or by lodging money there by way of deposit, without interest. The least sum which can be wrote in bank is 100 mark lubs; and every sum betwixt 100 and 300 marks lubs that is wrote in bank, is taxed with a duty of 2 schillings lubs at entry; but any sum exceeding 300 marks is entered gratis.

The stated hours of transacting business in the banks are from seven to ten in the morning; but the bank is kept open to five in the afternoon for such as have a mind to write in the bank, at the expense of 2 sols lub for each sum.

Every account that is opened with the bank costs an expense of 50 rix dollars or 150 marks lub. Loans are made out of this bank upon a deposit of silver, jewels, and precious stones, &c. which are received upon inventory; and if not relieved at the end of six months, by paying the principal and a moderate interest, they are auctioned at the bar of the bank upon a day advertised for their sale and delivery.

They keep their accounts, in the bank, and through the city, either in rix dollars, sols, and deniers lub, or in marks, sols, and deniers lub. The rix dollar is worth 3 marks, of 48 sols lub weighing 532 grains.

The livre-gros or pound Flemish is equal to $7\frac{1}{2}$ marks lub, or 20 sols gros, or 120 sols lub.

The marks lub is divided sometimes into 32 gros, but more generally into 16 schillings lub, and each of these into 12 pennings.

Hamburgh exchanges with Britain in schillings and grotes Flemish, and the par of their rix dollar is reckoned at 4s. 6d. sterling, so that the par of £. 1 Sterling, is 13 marks 5 schillings lub, 35s. 6 $\frac{1}{2}$ d. Flemish.

The value of the rix dollar being every where known, and its standard variable, it is applied to the valuation of all kinds of merchandizes as well as coins. The principal current coins in those parts are those of Denmark and Holstein, Lubeck, and Hamburgh, which taking them at the par, may be valued as follows:

A tryling $\frac{1}{3}$ of a phenning —	£ 0 0 0 $\frac{3}{128}$	Sterling.
A fixing $\frac{1}{2}$ of a phenning —	0 0 0 $\frac{3}{64}$	
A phenning $\frac{1}{12}$ of a schilling lub —	0 0 0 $\frac{2}{32}$	
One schilling lub $\frac{1}{16}$ of a mark —	0 0 0 $\frac{1}{8}$	
The dollar = 2 marks — —	0 3 0	
The rix dollar = 3 marks — —	0 4 6	
The ducat of $6\frac{1}{2}$ marks —	0 9 $4\frac{1}{2}$	

The current money hath been so much adulterated of late years, that the agio hath risen from 15 to 20, to 30, and 40 per cent; but all bills of exchange are paid in bank.

Examples of exchange with Hamburgh.

Ex. 1. London draws on Hamburgh for £. 500 Sterling; how many marks must be paid at Hamburgh, the exchange at 35s. 6d. Flem. bank per pound Sterling?

As 20s. Flem. = $7\frac{1}{2}$ marks, it will $20 : 7.5 :: 35.5$

The two first terms abridged by $5 : 4 : 1.5 :: 35.5$

1.5

4) 53.25

13.3125 marks.

= £. 1 Ster.

Hence 15 will be a constant multiplier, and 4 a constant divisor, for finding the marks contained in the course of exchange, equal to a £. 1 Ster.

£. marks. £. m. s.

The $1 : 13.3125 :: 500 : 6656 \frac{1}{4}$ lub.

N n

Or in other words, since one is the first term, multiply the marks in one pound by the given number of pounds, and the product answers the question.

For 13.3125

500

—————marks. s.

6656 25 = 6656 4 lubs. ans.

Or by Practice thus :

35 6

3

6) 106 6

13 5

Then 500l.

13 marks

6500 for 13 marks

125 for 4s. or $\frac{1}{4}$ of a mark.

$31\frac{1}{2}$ for 1s. or $\frac{1}{4}$ of $\frac{1}{4}$

6656 4 marks as before.

Ex. 2. Hamburgh draws on London for 6656 marks, 4 schillings lubs; what Sterling must be paid at London, the exchange at 35s. 6d. Flem. banco per pound Sterling?

35.5

1.5

4) 3.25

13.3125) 6656.25 (500l. Sterling. Answ.

6656.25

(0)

Or by Practice thus,

35.6

6656.4

6

16

213

) 106500 (500l. as before.

1065

(0)

Ex. 3. Hamburgh is indebted to London in the neat proceeds of a consignment amounting to 5600 marks current money, for how much Sterling may London draw, exchange at 36s. Flem. banco, agio 30 per cent?

Cancel a cypher in each of the first terms, and then it will be

C.

B.

13 : 10 :: 5600

10

13) 56000

4333 $\frac{1}{3}$

Carried forward.

36	4333 $\frac{1}{3}$ banco.
3	8
<hr/>	
108)34666 $\frac{2}{3}$ (320.987= £ . 320 19 9 fere
	<hr/>
	226
	<hr/>
	1066
	<hr/>
	946
	<hr/>
	826
	<hr/>
	(70)

Ex. 4. When the exchange with Hamburg is at 36s 6d. Flem. banco per pound sterling, what is the price of the mark lubs ?

s.	Fl.	s.	lubs.
20	=		120
10	=		60
5	=		30
1	=		6
6	=		3
			<hr/>
		d	
		219	: 240 : : 16
		16	
		<hr/>	
		219)	3840 (17 $\frac{1}{2}$ $\frac{17}{19}$
			<hr/>
			1650
			<hr/>
			117

OBSERVATIONS.

When Britain exchanges upon the imaginary price of 1*l.* sterling, as with the Netherlands and Hamburg, the British merchant will find his account in remitting when the course is high, and drawing when it is low ; as it is better to get 36s Flemish for a pound sterling than 35s. If what hath been said in the last observation has been duly considered and digested, an example will be sufficient illustration.

Example of drawing and remitting.

Ex. 1. When exchange was at 36s 6d Flemish, Britain remitted to Amsterdam 5000*l.* sterling, but upon the fall of the exchange to 35s Flemish, Britain drew to be reimbursed ; for how much sterling may Britain draw to bring home this remittance ?

Sixpences
73 : 5000 : : 70
73
<hr/>
7) 36500 0
<hr/>
£5214 5 8 $\frac{1}{2}$ Answer.

Exa. 2. When the exchange was at 36s 6d Flemish, Britain remitted to Amsterdam 5000 guilders; but when the exchange fell to 35s Britain drew for the same number of guilders; what advantage to Britain attended the negotiation?

First, 36.5	2ndly. 35	5000
.3	3	<u> </u>
<u> </u>	<u> </u>	5)1000
5)10.95	105	<u> </u>
<u> </u>	<u> </u>	7)3333.33
	2.1	<u> </u>

2.19)1000.00(.456 12 5. at 36s 6d.

<u> </u>	Drawn 476 2 9½
1240	Remitted 457 12 5
<u> </u>	<u> </u>
1450	Gained 16 11 4½
<u> </u>	
136	
20	
<u> </u>	
2720	
<u> </u>	
530	
<u> </u>	
92 + 12 = 1104	
1095	
<u> </u>	
9	

Hamburgh exchanges with other trading nations as follows :

With Fraoce, upon the crown of 60 sols, for 27 schils. lubs, more or less,
 With Spain, upon the ducat of 375 mervadies for 93 gros. more or less,
 With Portugal, upon the crusade, of 400 reas, for 42 gros. more or less,
 With Venice, upon the banc. ducat of 24 gros, for 86 gros. more or less.
 With Vienna, upon 100 Hamburgh rix dollars banco, for 139 rix dollars of
 the empire, more or less,
 With Nuremburgh, on ditto, for 135 dollars of Nur. more or less.

accord. to the course.

EXAMPLES.

Ex. 1. Reduce 975 marks 2½ schillings lubs, bank money of Hamburgh into livres, sols, and deniers tournois of France; exchange at 26½ sols, lubs, banco per crown, of 70 sols tournois :

Exchange at 27 $\frac{1}{4}$ 975 2½.

<u> </u>	16
649	<u> </u>
	15602 $\frac{1}{3}$
	24
<u> </u>	<u> </u>
649) 394456	
<u> </u>	
Cr.	576 58 5
	3

Livres 1730 10 5 French money. Ans.

Ex. 2. In 1730 liv. 18 sols, 5 den. how many Hamburg marks, exchange at $27\frac{1}{24}$ sols lubs per crown of 60 sols tournois?

3) 1730 18 5

576 58 5

$27\frac{1}{24}$

4032

1152

$24 = \frac{1}{24}$ of 576

$13\frac{1}{2}$ for 30 sols

9 for 20

$1\frac{3}{4}$ for 4

$1\frac{3}{4}$ for 4

$\frac{1}{16}$ for 4 deniers

4) 15602 $\frac{1}{10}$

4) 3900 $\frac{1}{2}$

Marks 975 2

After the same manner may the exchange betwixt Hamburg and any other place, when the exchange is made on the piece, be computed. When the exchange is made on the 100 rix dollars, the computation is similar to that betwixt Britain and the plantations.

Exchange with France.

Paris and Bordeaux are the principal places of exchange in France; and indeed, in these places, the business of exchange is particularly studied. Accounts are kept throughout the French dominions in livres, sols and deniers, divided as the British pound. In exchange with France we pay so many pence sterling for their crown or ecu of 3 livres, or 60 sols tourn. As they have not always any piece of coin of that value, this ideal crown, or crown of exchange, is distinguished from the real crown or ecu d'argent, by the name of the *crown of 60 sols tournois*. The exchange between France and other countries varies more than any other, occasioned by the frequent alterations of their coin, which is the effect of an arbitrary government. The king may, at any time, by an arret, order the money to be recoinced at what number of crowns he pleases out of the mark, which must render their value variable in other places, whatever value royal authority may stamp upon them in France. By the last arret of the 15th of June 1726, $8\frac{3}{8}$ crowns are appointed to be coined out of the mark of 7 ounces 17 penny weights, and 12 grains English, and each of these crowns to pass for 6 livres: so that, in that case, the mark contains 50 livres 5 sols, which is intrinsically worth 40s $8\frac{1}{2}$ d sterling. Wherefore the present par of 3 livres, or crowns of 60 sols tournois, is 29.149 pence Eng. and whatever is paid more or less than this, must be a gain or a loss.—According to this par their coins may be estimated as follows:

A Denier	—	l.	0	0	$0\frac{13}{190}$
A Liard of 3 deniers		0	0	0	$0\frac{39}{200}$
A Dardene of 2 liards		0	0	0	$0\frac{30}{169}$
A Sol of 2 dardens		0	0	0	$0\frac{0}{80}$

A frank of 20 sols or 1 livre — — 0 0 $9\frac{1}{4}$

A crown of exchange 60 sols — 0 2 $5\frac{1}{4}$

A double crown of 6 livres — — 0 4 $10\frac{1}{2}$

A louis d'or of 8 crowns — 0 19 6

They have likewise half and quarter crowns and half and quarter francs.

To compute the exchanges with France.

Case 1. If French money is required, let the course of exchange in pence be the first term, 1 crown or 3 livres according to the requisition, be the second term, and the given sterling reduced to pence, the 3d; then will the 4th proportional be the answer.

Case 2. If sterling be required, reverse the last rule, or make the calculation by the course.

These rules universally hold in computing the exchanges with those places where the exchange is made on any fixed piece, the price whereof is determined by the course.

When France exchanges with other countries, who have, likewise, a piece of exchange; 100 of the one is given for so many of the other, and the calculations in that proportion.

Examples of the Exchanges with France.

Ex. 1. London draws on Paris for £ 566 13 4; how many livres, &c. will clear the draft at Paris, the exchange being at 31d. per ecu?

$$\begin{array}{r}
 566 \ 13 \ 4 \\
 20 \\
 \hline
 11333 \\
 12 \\
 \hline
 \text{d. livres} \quad 136000 \\
 31:13: \quad 3 \text{ livres} \\
 31)408000(13161 \ 5 \ 9\frac{2}{3} \\
 \hline
 98 \\
 \hline
 50 \\
 \hline
 190 \\
 \hline
 40 \\
 \hline
 9 \\
 20 \\
 \hline
 180 \\
 \hline
 25 \\
 12 \\
 \hline
 300 \\
 \hline
 21
 \end{array}$$

Ex. 2. London received at Paris 13161 livres, 5 sols, and $9\frac{2}{3}$ deniers; for how much sterling was the draft, the exchange being at 31 $\frac{1}{2}$ sterling per ecu?

L. 3 : 31 :: 13161.263 or thus 3)13161 5 $9\frac{2}{3}$

	31	
29483789		8)4387 1 11
2)40799 153		30)548 7 9 at 30d
		18 5 7 at 1
12)1359997 17		L. 566 13 4 answer.
20)11333 3 $\frac{3}{4}$		
566 13 3 $\frac{3}{4}$		

Exchange with Spain.

The monies of Spain are of two sorts, the one called plate money, and the other vellon. A rial vellon is worth in Spain $8\frac{1}{2}$ quarts copper money, and the rial of old plate of exchange is worth 16 vellon, and the effective rial of new plate 17; which makes a difference between those two species of rial as 32 to 17, or $53\frac{1}{3}$ per cent.

By the word plate is understood silver money, wherein some of the merchants keep their accounts; and that which is used for the negotiation of foreign exchange is distinguished by the name of old plate, which is the ideal in the same sense with the exchange crowns of France, or the pound Sterling of Britain.

The foreign bankers or remitters at Madrid, Cadiz, Seville &c. keep their accounts in piastres, rials, and mervadies old plate, reckoning 34 mervadies to a rial, and 8 rials to a piastre, the par of which is 3s 7d Sterling.

The shopkeepers of Madrid, the custom-house, and other dealers within the kingdom, keep their accounts in rials, and mervadies vellon. Some merchants, particularly in Valencia, keep their accounts in piastres, sols, and deniers, divided as the French livre, or British pound.

The doubloon of exchange is equal to 4 piastres, or 32 rials.

The ducat, or ducado current is equal to 11 rials of old plate, or 374 mervadies; but the ducat of exchange is equal to 375 mervadies.

The piastre of exchange is likewise reckoned at 15 rials vellon, and 2 mervadies.—It is proper that the drawing of a bill upon Spain should expressly stipulate the payment to be made either in gold or silver, or the bearer of the bill may sustain a loss of $1\frac{1}{2}$ per cent.

The Spanish silver and copper coins, from the above par, may be estimated as follows:

A mervadic	- - - - -	0 0 0 $\frac{43}{172}$
A quartil=21 mervadies	- - - - -	0 0 0 $\frac{43}{86}$
A rial plate=17 quartiles, or 34 mervadies,	- - - - -	0 0 5 $\frac{3}{8}$
A pistrine=21 rials plate	- - - - -	0 0 10 $\frac{1}{2}$
A dollar, old plate=Seville 10 rials	- - - - -	0 4 6
A dollar of new plate=8 rials plate	- - - - -	0 3 7
Mexico ditto	- - - - -	0 4 6
Pillar ditto	- - - - -	0 4 6 $\frac{1}{2}$
Peru ditto old plate	- - - - -	0 4 5
A cross dollar	- - - - -	0 4 4 $\frac{1}{2}$

The gold coins are pistoles and their fractions : the pistole is worth 4 dollars, on 17s 11d. and the fractions in proportion.

The course between Britain and Spain is always below par, from 35 to 40 pence per piastre.

Examples of exchange with Spain.

Ex. 1. London remits to Cadiz 1576 : 12 : $2\frac{3}{4}$ sterling, exchange at $37\frac{7}{8}$ d per piastre ; how much will be received for this remittance at Cadiz ?

d.	Piastre	l.
$37\frac{7}{8}$	1 : :	756 12 $2\frac{3}{4}$
<u>303</u>		<u>20</u>
		11532
		<u>12</u>
		138386
		<u>8</u>

303) 1107094 (3653.775 = 3653 6 7 Answ. piast. ri. mer.

1980

1629

1144

2350

2290

1690

175

Ex. 2. Cadiz remits to London 37553 piast. 6 ri. 7 mer. at $37\frac{7}{8}$ exchange per piastre ; what will the remittance amount to in London ?

3653.775

$\frac{1}{10}$	365.3775 = 2s.
$\frac{1}{2}$	182.6887 = 1
$\frac{1}{8}$	22.8361 = $1\frac{1}{2}$
$\frac{1}{4}$	5.7090 = $\frac{3}{8}$

576.6113 = 1. 576 12 $2\frac{3}{4}$ Answer.

Rials vellon are reduced into rials of exchange, and the contrary, piastres effective into the exchange, and rials vellon, as in the following examples ?

Ex. 1. Reduce 5005 ri. 16 mer. vellon to rials of exchange. ri.

ri. mer.
5005 16
 $8\frac{1}{2}$

4004 = the product of 8, to which 4 is added for 16 m.

$2502\frac{1}{2}$ = the product of $\frac{1}{2}$

4) $42546\frac{1}{2}$ = the product of $8\frac{1}{2}$ quarts in a rial vellon.

4) $10636\frac{5}{8}$

$2659\frac{5}{8}$ rials of exchange. Answer.

Exam. 2. Reduce 2659 ri. 5 mer. of Exchange, to rials vellon.

2659 5

10 quarts in a rial of exchange.

$8.5 \overline{) 42546\frac{1}{2}}$

Rials 5005 16 mer. vellon. Answ

Exam. 3. Reduce 250 piastres effective to rials vellon.

8

2000

$8\frac{1}{2}$

16000

1000

$16 \overline{) 17000}$

1062 16 mervadies vellon. Answ.

In most of the inland towns of Spain, they keep their accounts in mervadies, hundreds and thousands of mervadies, and exchange upon the ducat of 375 mervadies.

EXAMPLE.

Spain is indebted to Britain in 5745 £ 575 mervadies at 52d. sterling per ducat of 375 mervadies; how much sterling will even the account in Britain?

5) 5745 £ 575

$\text{£} 12) 1149.115$ for 4s Sterling.

95.759 for 4d

$\text{£} 1244.874 = \text{£} 1244$ 17 6

Exchange with Portugal.

In Lisbon, and in general throughout the Portuguese dominions, accounts are kept in milreas and reas, reckoning 1000 of the latter to one of the former. The milrea is no real coin, but an imaginary piece of account, of which a crusadoe of silver contains $\frac{180}{1000}$, or 0 £ 480 = 480 reas. The par of a milrea is 5s. 7 $\frac{1}{2}$ d. according to which the gold monies of Portugal are as follows:

The piece of 25 £ 600 double Joannes	-	17	4	0
Ditto of 24 - - - - -	-	6	15	0
Ditto of 12 £ 800 single Joannes	-	3	12	0
Ditto of 12 - - - - -	-	2	7	6
Ditto of 6 £ 400 half Joannes	-	1	16	0
Ditto of 4 £ 800 moidore stamped	-	1	7	0

The piece of 2 w 200 quarter Joannes	-	-	-	1.0	18	0
Ditto of 2 w 400 half moidore	-	-	-	0	13	6
Ditto of 1 w 600 $\frac{1}{8}$ Joannes	-	-	-	0	9	0
Ditto of 1 w 200 quarter moidore	-	-	-	0	6	9
Ditto of 0 w 800 $\frac{1}{16}$ Joannes or testoon piece	-	-	-	0	4	6

The silver monies as follows :

The crusado of 400 reas not stamped	-	-	-	1.0	2	3
Ditto of 480 reas stamped in 1643	-	-	-	0	2	8 $\frac{2}{3}$
The 12 vintin piece of 240 reas	-	-	-	0	1	6
The 5 ditto of 106 reas	-	-	-	0	0	9
The 2 $\frac{1}{2}$ vintin ditto of 50 reas	-	-	-	0	0	4 $\frac{1}{2}$

The copper coins as follows :

The vintin piece of 20 reas	-	-	-	0	0	1 $\frac{1}{2}$
-----------------------------	---	---	---	---	---	-----------------

The half and quarter ditto, according to the same proportion.

The course of exchange betwixt Britain and Lisbon is betwixt 5 and 5s. 8d.

EXAMPLES.

Exam. 1. London remits to Oporto £578 :: 19 : 6, exchange at 5s. 3d per milrea ; what will be received at Oporto ?

s.	d.	m.	l.	s.	d.
5	3	:	1	:	578 19 6
4			20		

21 three pen. 11579

4
3) 46318
7) 15439 w 333
2205 w 619.

Ans.

Mil. reas.

Exam 2. Oporto remits to London 2205 w 619, exchange at 6s. 3d. per milrea ; how much sterling will this be reckoned at in London ?

4) 2205.616

20) 551.40475 at 5s.

27.5702375 at 3d.

578.9749785—578 : 19 : 6 Ans.

Exchange with Genoa.

St. George's bank hath a prodigious sway in the republic of Genoa, and is constituted of such branches of the public revenue as have been mortgaged by the government for the payment of such sums as have been borrowed during the exigencies of the commonwealth. The administration is during life, by which means it hath become a kind of inferior senate, which often breaks the uniformity of their aristocratic government.

Accounts are kept in the bank in piastres or pezzoes, which are divided into soldi and denari, as the British pound ; but some of the merchants keep their accounts in liras or liras, soldi, and denari, divided as before ; this money is only $\frac{1}{2}$ of the value of the other, as the Scots money is $\frac{1}{3}$ of sterling.

The par of $\left\{ \begin{array}{l} \text{a pezzoe or piastre is } 54d. \\ \text{a lire or lira} \end{array} \right. 10\frac{4}{5}$

A TABLE representing the conformity which the Weights of the principal Trading Cities of EUROPE have with each other, taken from that of Mynheer Samuel Ricard, late of Amsterdam, published in the year 1732, and quoted in 1747, as the most authentic of its kind, by the Sieur Jean Larue, merchant of Lyons, in his treatise dedicated to the Count de Maurepas; with the difference only of transposing one of the columns, in order to place England or London in the front, as Mynheer Ricard has done Holland and Amsterdam, for the United Provinces, the Sieur Larue, Paris, for the use of the French Nation in particular.

As the weight of Amsterdam, Paris, Bourdeaux, Besacon, and several other places, have but a very trifling difference, they are comprehended under those of Amsterdam, as those of Nuremberg are under Frankfort, and others in the same manner.	A. Of Engl. & Ire-land.	B. Of Amst-erdam, Paris, &c.	C. Of Ant-werp, Bra-bant.	D. Of Rouen, the vis-county weight	E. Of Lyons, the city weight	F. Of Rochelle, the city weight	G. Of Tou-louse & Mar-seilles & Pro-vence.	H. Of Mar-seilles & Pro-vence.	I. Of Ge-neva.	K. Of Ham-burgh.	L. Of Frank-fort &c.	M. Of Leip-sic &c.	N. Of Geno-a.	O. Of Leg-horn.	P. Of Milan.	Q. Of Venice.	R. Of Naples.	S. Of Seville, Cadiz, &c.	T. Of Portu-gal.	V. Of Leige.	
A 100lb. of England, Scotland, and Ireland, Lond.	100	91	86	88	106	90	107	113	81	93	89	96	137	133	153	152	154	107	104	13	96
B 100lb. of Amsterdam, Paris, &c.	109	100	105	96	116	99	118	123	89	102	98	105	150	145	168	166	169	106	114	8	105
C 100lb. of Antwerp, or Brabant	103	12	100	91	110	93	111	121	84	96	92	99	142	137	159	157	160	108	108	8	99
D 100lb. of Rouen, the viscounty	113	14	104	109	120	102	112	128	92	106	102	109	156	150	174	172	175	121	119	109	7
E 100lb. of Lyons, the city	94	3	86	90	120	85	101	106	76	87	84	90	129	124	144	142	145	91	98	8	90
F 100lb. of Rochelle	110	9	101	106	97	100	119	124	89	103	99	106	151	146	169	167	170	110	115	10	106
G 100lb. of Toulouse, and upper Languedoc	92	6	84	89	61	83	100	105	75	86	83	89	127	122	142	140	143	89	92	12	85
H 100lb. of Marseilles and Provence	88	11	81	85	78	94	95	100	72	82	79	85	121	117	136	134	136	85	92	12	85
I 100lb. of Geneva	123	112	6	118	108	130	132	128	100	114	110	118	168	163	188	186	189	119	128	8	118
K 100lb. of Hamburg	107	5	98	103	94	113	109	121	87	100	89	102	147	142	164	162	165	103	112	4	103
L 100lb. of Frankfort	111	11	102	107	8	118	120	126	90	124	100	107	153	147	171	169	172	108	116	13	107
M 100lb. of Leipsic	104	5	95	100	94	112	112	121	84	92	93	100	142	138	160	158	161	101	109	10	100
N 100lb. of Genoa	73	—	66	70	5	66	78	82	59	68	65	70	100	96	112	110	112	70	76	5	70
O 100lb. of Leghorn	75	69	72	12	66	80	81	85	61	70	67	72	103	100	119	114	116	73	79	7	72
P 100lb. of Milan	65	3	59	8	69	58	70	73	53	61	58	62	89	86	100	98	100	63	68	2	62
Q 100lb. of Venice	65	11	60	63	57	69	70	74	52	60	58	63	90	87	100	100	101	63	68	11	63
R 100lb. of Naples	64	10	59	62	4	57	69	72	52	60	57	62	88	85	99	98	100	62	68	9	62
S 100lb. of Seville, Cadiz, &c.	103	7	94	99	12	109	111	116	84	96	92	109	131	127	158	156	159	100	108	3	99
T 100lb. of Portugal	95	4	87	8	84	101	103	108	77	89	85	91	131	126	147	145	148	92	120	100	92
V 100lb. of Leige	104	—	95	100	3	94	112	117	84	96	93	99	121	121	159	157	160	100	108	12	100

N.B. Such is the use of this Table, that by means hereof, may be easily discerned, at one view, the conformity which the weights of one place therein exhibited have with those of another; for example, if you would know how many pounds 100lb. weight English make at Amsterdam, look for England in the first column, and from thence pass your eye along the line, till you come to the column under the title of Amsterdam at the top, and you will find that 9 1/2 lb. 8 oz. (reckoning 16 ounces to the pound) are equal to 100lb. English; and in like manner, you may find the agreement between any other weight of these places specified in the Table.

According to which their coins may be estimated as follows :

A denari	-	-	-	-	-	0	0	$0\frac{9}{24}$
A soldi or 12 denari	-	-	-	-	-	0	0	$0\frac{9}{2}$
A chevalet or 4 soldi	-	-	-	-	-	0	0	$1\frac{1}{2}$
A testoon or 30 soldi	-	-	-	-	-	0	1	$1\frac{1}{2}$
A genoini or 6 testoons	-	-	-	-	-	0	6	9
A pistole	-	-	-	-	-	0	15	0
A Spanish pistole	-	-	-	-	-	0	17	11

The exchange runs between 45 and 50d.

Examples of Exchange.

Exam. 1. In 784 pez. 19s. 6d. lire money, how much money of exchange ?

$$\begin{array}{r} \text{p. s. d.} \\ 5) 784 \ 19 \ 6 \text{ lire money.} \\ \hline 156 \ 19 \ 10\frac{2}{3} \text{ exchange money. Answer.} \end{array}$$

Exam. 2. Reduce 156 pez. 19s. $10\frac{2}{3}$ d. exchange money, to lires :

$$\begin{array}{r} 156 \ 19 \ 10\frac{2}{3} \\ \hline 5 \\ \hline 783 \ 19 \ 6 \text{ lire money. Answer.} \end{array}$$

Exam. 3. London is indebted to Genoa in 1710*l.* 16s. 4d.; for how many pezzoes may Genoa value on London, the exchange at $47\frac{1}{2}$ d ?

$$\begin{array}{r} \text{d. } \frac{1}{2}\text{p. } \text{pez.} \quad \text{l. s. d. } \frac{1}{2}\text{p.} \\ 47\frac{1}{2}=95 : 1 :: 1710 \ 16 \ 4-821192 \\ \hline \text{s. d.} \\ 8644 \ 2 \ 6 \text{ Answer.} \end{array}$$

Exam. 4. Genoa is indebted to London in 8644 pez. 2s. 6d.; for how much sterling may London value on Genoa, the exchange at $47\frac{1}{2}$ per pezzoe ?

$$\begin{array}{r} 6) 8644 \ 2 \ 6 \\ \hline 8) 1440 \ 13 \ 9 \text{ for } 40\text{d.} \\ 2) 180 \ 1 \ 8\frac{5}{8} \text{ for } 5 \\ \hline 90 \ 0 \ 10\frac{3}{8} \text{ for } 20\frac{1}{2} \\ \hline 1710 \ 16 \ 4 \text{ Answer.} \end{array}$$

Exam. 5. London draws on Genoa for 1710*l.* 16s. 4d. Sterling; how much money will pay the draft, exchange at 48d. per piastre ?

$$\begin{array}{r} 1710 \ 16 \ 4 \\ \hline 5 \text{ times } 4\text{s. in a pound Sterling.} \end{array}$$

Pezzoes 8554 1 8 of exchange.
5 lires in a pezzoe.

$$\begin{array}{r} 42770 \ 8 \ 4 \text{ lire money. Answer.} \end{array}$$

Ex. 6. Genoa is indebted to London in 42770pez. 8s. 4d. lire money, how much sterling will this amount to the exchange at 4s. per pezzoe ?

$$\begin{array}{r} 5) 42770 \ 8 \ 4 \\ \hline 5) 8554 \ 1 \ 8 \text{ pezzoes of exchange.} \\ \hline 1.1710 \ 16 \ 4 \text{ sterling, at } 4\text{s. exchange.} \end{array}$$

In Leghorn accounts are kept in piastres, soldi, and denari, divided as at Genoa. Some likewise keep their accounts in liras or lires, as the piastre; but this money is only $\frac{1}{3}$ of the money of the exchange.

The par of London is 4s. 4d. but the course runs from 45 to 50d. only.

The coins of Leghorn may be estimated as follows:

A denari	-	-	-	-	-	-	-	10	0	0 $\frac{1}{3}$
A quartini	-	-	-	4 denari	-	-	-	0	0	0 $\frac{1}{3}$
A soldi	-	-	-	3 quartini	-	-	-	0	0	0 $\frac{1}{3}$
A caraca grain	-	-	-	5 quartini	-	-	-	0	0	0 $\frac{1}{3}$
A julio or paulo	-	-	-	8 grains	-	-	-	0	0	5 $\frac{1}{2}$
A piastre of exchange	-	-	-	-	-	-	-	0	4	4
A ducat of 150 soldi	-	-	-	-	-	-	-	0	5	5
A pistole of 21 liras	-	-	-	-	-	-	-	0	15	6

Examples of exchange.

Exam. 1. London draws on Leghorn for 465*l.* 19s. 6d. sterling; what must be paid at Leghorn, the exchange at 46d. per piastre?

$$46 : 1 :: 465 \ 19 \ 6$$

290

93:9

6

23) 55917

Piastres 2431 3 $5\frac{3}{4}$

Exam. 2. Leghorn draws on London for 2431 piast. 3s. $5\frac{3}{4}$, what will pay the bill at London, exchange at 46d. per piastre?

$$5) 2431 \ 3 \ 5\frac{3}{4}$$

$$8) 405 \ 3 \ 11 \text{ for } 40d.$$

$$5) 2431 \ 3 \ 5\frac{3}{4}$$

$$5) 50 \ 12 \ 11\frac{7}{8} \text{ for } 5$$

$$10 \ 2 \ 6\frac{3}{4} \text{ for } 1$$

465 19 6 Answer.

Exam. 3. London is indebted to Leghorn in 6535 piast. 9s. 6d. lire money; what sterling stands in equivalent in the London merchant's books, the exchange being at 50d. per piastre?

$$6) 6535 \ 6 \ 9$$

$$6) 1089 \ 4 \ 11 \text{ money of exchange}$$

$$4) 181 \ 10 \ 9\frac{5}{6} \text{ at } 40d.$$

$$45 \ 7 \ 8\frac{1}{2} \text{ at } 10$$

226 13 $6\frac{1}{2}$ at 50 Answer.

By estimating the fractions sometimes above their value, and at other times below the value, as seems most convenient, perplexing denominators are avoided, and the answer found with sufficient exactitude.

Exchange with Venice

The bank of Venice, or banco del giro, is public depository for the reception of the merchants and traders money, established by an edict of the

republic, enacting that the payment of merchandizes by wholesale, and bills of exchange, is to be made in bank; and that all debtors and creditors shall be obliged, the one to carry their money to the bank, and the other to receive their payment in bank, by transfers from one account to the other. But to remedy the inconvenience that may arise for want of ready money to satisfy the demands of strangers, to supply the necessities of a real trade, a ready-money bank account hath been opened, for effective payments, which, instead of diminishing the funds of the bank, hath been found by experience, greatly to have increased them.—The funds of this bank are fixed to 5,000,000 of ducats, for the administration of which the republic is guarantee.—The accounts of the bank are kept in livres, sols, and deniers gross; the livre is equal to 10 ducats bank, or 240 gross, the ducat being equal to 24 gross.

Money of exchange is always understood to be that of ducats in bank, which is imaginary, 100 whereof make 120 ducats current money; so that the difference betwixt bank and current money is an agio of 20 per cent, tho' the brokers have invented another agio to be added, which is more or less according to bargain.

The par of a ducat banco is 4s. 4d. Sterling, and the course between 45 and 50d.

The Venetian coins are as follows:

A Picoli	£	0	0	0 $\frac{5}{185}$
A soldi, or 12 picoli		0	0	0 $\frac{50}{181}$
A jule, or 18 soldi		0	0	0 $\frac{175}{191}$
A testoon of 3 jules		0	1	5 $\frac{163}{181}$
A ducat current, or 124 soldi	0	3	4	
A chequin, or 17 livres		0	9	2

Lire money is divided as the British pound, and 1 ducat banco is worth $7\frac{2}{3}$ livres.

Examples of Exchange.

Ex. 1 London draws on Venice for £. 441 18s. sterling, how much must be paid at Venice, exchange at $45\frac{5}{8}$ d. per ducat banco?

$$\begin{array}{r}
 541 \ 18 \\
 20 \\
 \hline
 10838 \\
 12 \\
 \hline
 \text{---duc. s. d.} \\
 45.625) 130056.000 \ (2850 \ 10 \ 10\frac{14}{73} \text{ answer.} \\
 \hline
 388060 \\
 \hline
 230600 \\
 24750 \\
 20 \\
 495000 \\
 \hline
 38750 \\
 12 \\
 \hline
 465000 \\
 \hline
 8750
 \end{array}$$

Exam. 2. When the exchange was at 5s. London remitted to Portugal 500l. Sterling, but when the exchange rose to 5s. 6d. London drew to be reimbursed of this remittance ; for how much Sterling was the bill sold ?

Sixpences. *l.* Sixpences.

$$10 : 500 :: 11$$

$$\text{Or } 500 \div 4 = 2000 \text{ mil. at 5s.}$$

$$\begin{array}{r} 10) 5500 \\ \hline \end{array}$$

$$\begin{array}{r} 40) 22000 \\ \hline \end{array}$$

l. 550 Answ.

l. 550 Sterling.

Exam. 3. When the exchange was at 31d. Britain remitted to France 1000 crowns, but when the exchange rose to 32d. Britain drew for the same number of crowns ? what was paid for the remittance, and how much was received for the draught ?

1000 crowns 31d.

$$\begin{array}{r} 125 \quad \text{at 30d.} \\ \hline \end{array}$$

$$\begin{array}{r} 4 \quad 3 \quad 4 \quad \text{at 1d.} \\ \hline \end{array}$$

$$\begin{array}{r} \text{*l.* 129 } 3 \quad 4 \quad \text{paid at 31d.} \\ \hline \end{array}$$

$$\begin{array}{r} 4 \quad 3 \quad 4 \quad \text{at 1d.} \\ \hline \end{array}$$

$$\begin{array}{r} 133 \quad 6 \quad 8 \quad \text{recd. at 32d.} \\ \hline \end{array}$$

Note. In exchanging with other places of Europe not mentioned, we use the medium of Amsterdam and Hamburg, which hath rendered Amsterdam despotic in the article of exchanges.

Comparison of Weights and Measures.

AS it is of the utmost importance for the extensive trader not only to be acquainted with the weights and measures of the different countries with which he may have occasion to deal, but with their relation one to another ; I shall now insert two tables, representing the conformity which the weights and measures of the most noted trading places of Europe have with one another, discoverable by inspection, to which are prefixed a few examples of their comparison.

Examples of the Comparison of weights and measures.

Exam. 1. If 7 aunes of Paris make 9 yards of London, 36 yards of London 49 aunes of Holland, 7 aunes of Holland 9 braces of Milan, 3 braces of Milan 2 vares of Arragon, 5 vares of Arragon 2 canes Mountpellier, 9 canes of Mountpellier 10 canes of Thoulouse, and 4 canes of Thoulouse 9 aunes of Troyes in Champagne ; how many aunes of Troyes will measure 100 aunes of Paris ?

Antecedents.		Consequents.
7 aunes of Paris	=	9 yards of London
36 yards of London	=	49 aunes of Holland
7 aunes of Holland	=	9 braccs of Milan
3 braccs of Milan	=	2 vares of Arragon
5 vares of Arragon	=	2 canes Mountpellier
9 canes Mountpellier	=	10 canes of Thoulouse
4 canes of Thoulouse	=	9 aunes of Troyes ;
How many aunes of Troyes	=	100 aunes of Paris ?

Both sides of the equation being abridged, the operation will stand

$$3 \times 100$$

$$\text{—————} 150 \text{ aunes of Troyes. Ans.}$$

2

Exam. 2. Suppose you owe 100 aunes of wheat at Lyons, and would know what quantity you would purchase at Mancon to replace them, and have no other mean of knowledge but the following, viz.

3 aunes of Lyons	=	4 setiers of Paris
1 setier of Paris	=	2 bushels of Bourdeaux
36 bushels of Bourdeaux	=	27 muds of Amsterdam
27 muds of Amsterdam	=	46 fanegas of Cadiz
230 fanegas of Cadiz	=	57 aunes of Mancon
How many Mancon	=	100 of Lyons ?

Both sides of the equation being abridged, we will have

$$46 \times 2 \times 100$$

$$\text{—————} 80 \text{ aunes of Mancon to replace 100 at Lyons.}$$

115

Exam. 3. Suppose 100lb. of Amsterdam weigh 100lb. of Paris; 100lb. of Paris 150 of Genoa; 100lb. of Genoa 70lb. Leipsic, 100lb. of Leipsic, 160lb. in Milan; how many lb. of Milan will 548lb. of Amsterdam weigh ?

The terms in this example being equated and abridged, it will be

$$3-2-7-528$$

$$\text{—————} 920\frac{1}{2} \text{ of Milan—548lb. of Amsterdam.}$$

5—5

Exam 4. Suppose a Merchant of Hamburgh, not knowing the proportion between the ell of that place and yard of London, and having orders to procure 81 yards of cloth, of which 7 ells of Hamburgh must be had for 3*l*. Sterling; how shall he discover how many pounds Sterling the 81 yards will amount to, only by knowing the 7 ells of France make 9 yards of London, and 7 ells of Holland make 4 ells of France, and that 1 ell of Holland makes 1½ of Hamburgh ?

Note, since 1—1½, consequently 5—6, which dispatches the fraction.

9 yards of London	=	7 ells of France
4 ells of France	=	7 ells of Holland
5 ditto of Holland	=	6 ditto of Hamburgh
7 ditto of Hamburgh	=	3 <i>l</i> . Sterling
How much Sterling for		81 yards ?

Both sides of the equation being abridged, it will be

$$9+7 \times 33$$

$$\text{—————} 1. 56. 14s. \text{ Answer.}$$

2×5

FINIS.